

# LINKING CASS-CSR 4.0 AND THE GRI SUSTAINABILITY REPORTING STANDARDS



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## FOREWORD

The Sustainable Development Goals (SDGs) were launched at the United Nations (UN) Sustainable Development Summit in New York in September 2015. The SDGs embrace a universal approach to the sustainable development agenda. In today's global economy, some companies have revenues larger than the Gross Domestic Products (GDPs) of entire countries, and supply chains that stretch around the world. Business plays an important and active role in achieving a more sustainable world, so that multi-stakeholder groups like investors, market regulators and governments expect business to disclose appropriate information on their sustainability issues, from perspectives of both positive and negative performance.

Investors and asset management agencies are asking for more concise, consistent, current and comparable data to be disclosed in corporate sustainability reports. In order to support investors in making informed decisions and to invest in responsible businesses, organizations need to report on their material sustainability topics and corporate strategies. Relevant initiatives, like the UN supported Principles of Responsible Investment (PRI) and research funded by the Investor Responsibility Research Center Institution (IRRCi), have provided frameworks and guidance on how business should report to meet the need of investors. For example, GRI and PRI have collaborated to create the document 'In Focus: Addressing Investor Needs in Business Reporting on the SDGs'.

Many stock exchanges worldwide have listing requirements in place or have issued guidance, facilitated training or developed indices related to sustainability reporting. Both companies and investors still need greater awareness and better guidance on how to effectively use ESG (environmental, social and governance) reporting frameworks. As intermediaries, stock exchanges see it as their role to advance awareness of the value of ESG reporting, and to promote alignment between issuers and the investment community on the supply and demand for ESG data. There are 61 countries or regions who reference the GRI Standards in their listing requirements or ESG reporting guidance.

Governments are taking key roles in driving sustainability reporting. The 2014 EU Directive on Non-Financial Reporting rules require large companies to publish regular reports on the social and environmental impacts of their activities. All EU Member States have adopted these into their national legislation, making use of the state-specific requirements that allowed countries room to interpret the Directive according to local conditions.<sup>1</sup> In this case, in many European countries there is growth in numbers of sustainability reporting. In China, State-owned corporates have been required to report on sustainability performance for over ten years. Governments can also raise awareness around organizational transparency, stimulate public debate and act as a convener of multi-stakeholder events. Governments are positioned to invite business to support specific initiatives and activities,

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<sup>1</sup> GRI (2018) Innovative implementation of EU Directive on Non-Financial Reporting, available at: [https://www.globalreporting.org/resource/library/nfrpublication%20online\\_version.pdf](https://www.globalreporting.org/resource/library/nfrpublication%20online_version.pdf)

promote and support research, build practical capacity, enter into public-private partnerships, and promote and support multi-stakeholder initiatives.

In February 2008, the Corporate Social Responsibility Research Center ('Center') of the Chinese Academy of Social Sciences (CASS) was established. As a researcher, facilitator and observer, the Center has been contributing to the development of a theoretical framework of China's Corporate Social Responsibility (CSR) practice. The release of the first *Guidelines on Corporate Social Responsibility Reporting for Chinese Enterprises* ('CASS-CSR') in December 2009 marked a significant milestone in the advance of sustainability reporting in China. The Guidelines are now in their fourth edition – CASS-CSR 4.0 which was officially released in 2017.

GRI has already produced several linkage documents, which support the use of the GRI Standards in combination with other widely used reporting frameworks, such as the linkage documents of Hong

Kong Stock Exchange ESG Reporting Guide and SDG Compass. GRI recognizes these linkage documents as strategically important for globally increasing the uptake of GRI Standards. With the expansion of GRI's regional activities and presence, these documents have also become important for local standards and guidelines.

Whilst the GRI Standards are designed to apply to reporting organizations of any size or type, from any sector or region, sustainability reporting remains both global and local in nature, very much about local communities and social contexts. A linkage document presents an opportunity to explain the GRI Standards in the context of – and in relation to – local policies, rules and regulations. The CASS-CSR Guidelines can provide information on issues of specific national importance and for addressing regional issues. The linkage document of CASS-CSR 4.0 and the GRI Standards aims to support Chinese reporters to meet reporting requirements of both frameworks with one report.

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# ABOUT THE CHINESE ACADEMY OF SOCIAL SCIENCES RESEARCH CENTER FOR CORPORATE SOCIAL RESPONSIBILITY AND CASS CSR 4.0

The Center is under the leadership of the Chinese Academy of Social Sciences (CASS). Relying on the solid research expertise of CASS, the Center is dedicated to developing Chinese CSR theories, identifying and addressing the latest issues with the development of Chinese CSR practices through pioneering research, as well as driving Chinese CSR practices through continuous innovation and proven research findings.

The Research Center for Corporate Social Responsibility (CSR) under the CASS formally released the CASS-CSR 4.0 in November 2017. In comparison with other social responsibility reporting standards and initiatives both in China and abroad, the CASS-CSR 4.0 has the following characteristics:

- The positioning of the CASS-CSR 4.0 has been changed from “preparation guide for CSR report” to “comprehensive guide for CSR report.” The CASS-CSR 1.0 and 2.0 focused on content management of a CSR report, the CASS-CSR 3.0 highlighted the process management of the CSR report, and the CASS-CSR 4.0 emphasizes the value-oriented management of the CSR report.
- The CASS-CSR 4.0 advocates value-oriented management of the CSR report. Value is the starting point and the purpose of report preparation. The CASS-CSR 4.0 clearly enhances CSR report value-oriented management and ensures the CSR report truly achieves the goal of strengthening management internally and improving the brand image externally, providing the report with “vitality.”
- The CASS-CSR 4.0 aims at constructing a family of guides. During the process of preparing and revising the CASS-CSR 4.0, a model of “standalone release and preparation of each and every issue” will be adopted, aiming at constructing the guide series featuring the 1 (fundamental framework) + N (industry-based guides) + M (issue-based guides). Thus, the structure of CASS-CSR 4.0 will be further improved in a more systematic and practical way.
- The contents of the CASS-CSR 4.0 are more scientific and practical for CSR reporting. The CASS-CSR 4.0 has further revised the dimensions of the indicator system; adding, deleting, consolidating and adjusting the indicators under each dimension. It has also optimized the reporting process, improving the usability.

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## ABOUT GRI

GRI helps businesses, governments, and other organizations understand and communicate the impact of business on critical sustainability issues such as climate change, human rights, governance and social well-being. Our core product is the GRI Sustainability Reporting Standards, which are developed through a transparent, multi-stakeholder process and are issued by the Global Sustainability Standards Board (GSSB), an independent standard-setting body created by GRI.

For more information and to download the GRI Sustainability Reporting Standards for free please visit:

[www.globalreporting.org](http://www.globalreporting.org)

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## ABOUT GRI REGIONAL HUB CHINA

GRI is based in Amsterdam alongside regional hubs across the globe. GRI established its Greater China Office in July 2009 and it covers Mainland China, Hong Kong, Macao and Taiwan. The Regional Hub China office provides guidance and support to governments, business and non-business communities in China, aligned with China's robust globalization process and the emerging leadership role in the international community.

### **GRI Regional Hub China office works to achieve the following core goals:**

- Increase the number of Chinese GRI reporters and drive the mainstreaming of sustainability reporting to ensure it becomes standard practice in the region;
- Improve collaborations with key industry groups to highlight leadership cases of reporting in specific sectors;
- Communicate the latest trends and share knowledge in sustainability reporting to stakeholder groups;
- Channel local stakeholder feedback to GRI to increase local uptake of sustainability reporting and GRI's work.

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# INTRODUCTION

This publication informs organizations in China about linkages between global and local guidance for sustainability reporting. Particularly, it shows the linkages between:

- Guidelines on Corporate Social Responsibility Reporting for Chinese Enterprises (CASS-CSR 4.0)
- GRI Sustainability Reporting Standards (GRI Standards)

## THE PUBLICATION'S GOAL

To facilitate the mainstreaming of sustainability reporting in China through identifying the commonalities between the GRI Standards and CASS-CSR 4.0.

## THE PUBLICATION'S OBJECTIVES

- To increase awareness and share information on the importance of sustainability reporting amongst multi-stakeholder groups from business and their sector associations, financial markets, government, civil societies and sustainability practitioners in China.
- To increase understanding of CASS-CSR 4.0 and its alignment with the GRI Standards.
- To map CASS-CSR 4.0 to the GRI Standards. This publication provides useful cross-references between CASS-CSR 4.0 and the GRI Standards for those organizations that wish to produce a sustainability report with reference to both reporting frameworks.

## HOW TO USE THIS PUBLICATION

For sake of brevity and conciseness, in this publication the original text of the GRI Sustainability Reporting Standards (GRI Standards) has not been reproduced in its entirety for the universal Standards (100 series) and all topic-specific Standards (200 series, 300 series, and 400 series). The complete text of these Standards can be found in the GRI Standards which are available as a free download on the GRI website: <https://www.globalreporting.org/standards>.

The comparison between CASS-CSR 4.0 and the GRI Standards in this publication is presented to provide an overview of the commonalities between the two reporting frameworks. It is not intended to be exhaustive and reporting organizations are required to refer to the GRI Standards which contain the authoritative text. In case of any discrepancies between the contents of this publication and the GRI Standards, the text of the GRI Standards shall prevail.

In order to prepare a report in accordance with the GRI Standards, either Core or Comprehensive, it is not sufficient to report on only those GRI Standards that align with the CASS-CSR 4.0 KPIs. Please consult the criteria in *GRI 101: Foundation* to be applied by an organization in preparing its sustainability report in accordance with the GRI Standards.

# A COMPARISON BETWEEN CASS-CSR 4.0 AND THE GRI STANDARDS

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
<b>Part I: Preface to the Report (P-Series)</b>				
<b>(P1) Reporting Specifications</b>				
P1.1	Quality assurance	I02-56	External assurance	GRI 102: General Disclosures 2016
P1.2	Information interpretation	I02-45	Entities included in the consolidated financial statements	GRI 102: General Disclosures 2016
		I02-46	Defining report content and topic Boundaries	GRI 102: General Disclosures 2016
		I02-48	Restatements of information	GRI 102: General Disclosures 2016
		I02-49	Changes in reporting	GRI 102: General Disclosures 2016
		I02-50	Reporting period	GRI 102: General Disclosures 2016
		I02-51	Date of most recent report	GRI 102: General Disclosures 2016
		I02-52	Reporting cycle	GRI 102: General Disclosures 2016
		I02-53	Contact point for questions regarding the report	GRI 102: General Disclosures 2016
		I02-54	Claims of reporting in accordance with the GRI Standards	GRI 102: General Disclosures 2016
P1.3	Reporting system	I02-52	Reporting cycle	GRI 102: General Disclosures 2016
<b>(P2) Message from the Management</b>				
P2.1	Situation analysis and strategic consideration of corporate social responsibility performance	I02-14	Statement from senior decision-maker	GRI 102: General Disclosures 2016
		I02-15	Key impacts, risks, and opportunities	GRI 102: General Disclosures 2016
P2.2	Annual work progress in corporate social responsibility	I02-14 (clause 2.1.4)	Statement from senior decision-maker  When compiling the information specified in Disclosure 102-14, the reporting organization should include: 2.1.4 key events, achievements, and failures during the reporting period.	GRI 102: General Disclosures 2016
		I02-14 (clause 2.1.5)	Statement from senior decision-maker  When compiling the information specified in Disclosure 102-14, the reporting organization should include: 2.1.5 views on performance with respect to targets.	GRI 102: General Disclosures 2016

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ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
P2.2	Annual work progress in corporate social responsibility	102-15 (clause 2.2.4)	Key impacts, risks, and opportunities  When compiling the information specified in Disclosure 102-15, the reporting organization should include: 2.2.4 key conclusions about progress in addressing these topics and related performance in the reporting period, including an assessment of reasons for underperformance or overperformance.	<i>Continues from previous page »</i>  GRI 102: General Disclosures 2016
		102-15 (clause 2.2.10)	Key impacts, risks, and opportunities  When compiling the information specified in Disclosure 102-15, the reporting organization should include: 2.2.10 table(s) summarizing targets, performance against targets, and lessons learned for the current reporting period.	GRI 102: General Disclosures 2016
<b>(P3) Responsibility Focus</b>				
P3.1	Major corporate social responsibility events	102-14 (clause 2.1.4)	Statement from senior decision-maker  When compiling the information specified in Disclosure 102-14, the reporting organization should include: 2.1.4 key events, achievements, and failures during the reporting period.	GRI 102: General Disclosures 2016
P3.2	Progress and achievement in key corporate social responsibility issues	102-14 (clause 2.1.4)	Statement from senior decision-maker  When compiling the information specified in Disclosure 102-14, the reporting organization should include: 2.1.4 key events, achievements, and failures during the reporting period.	GRI 102: General Disclosures 2016
		102-14 (clause 2.1.5)	Statement from senior decision-maker  When compiling the information specified in Disclosure 102-14, the reporting organization should include: 2.1.5 views on performance with respect to targets.	GRI 102: General Disclosures 2016
		102-15 (clause 2.2.4)	Key impacts, risks, and opportunities  When compiling the information specified in Disclosure 102-15, the reporting organization should include: 2.2.4 key conclusions about progress in addressing these topics and related performance in the reporting period, including an assessment of reasons for underperformance or overperformance.	GRI 102: General Disclosures 2016  <i>Continues on next page »</i>



ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
P3.2	Progress and achievement in key corporate social responsibility issues	102-15 (clause 2.2.10)	Key impacts, risks, and opportunities  When compiling the information specified in Disclosure 102-15, the reporting organization should include: 2.2.10 table(s) summarizing targets, performance against targets, and lessons learned for the current reporting period.	<i>Continues from previous page »</i>  GRI 102: General Disclosures 2016
<b>(P4) Corporate Profile</b>				
P4.1	Organizational structure and operating location	102-1	Name of the organization	GRI 102: General Disclosures 2016
		102-3	Location of headquarters	GRI 102: General Disclosures 2016
		102-4	Location of operations	GRI 102: General Disclosures 2016
		102-5	Ownership and legal form	GRI 102: General Disclosures 2016
		102-6-a-i	Markets served  The reporting organization shall report the following information: a. Markets served, including: i. geographic locations where products and services are offered.	GRI 102: General Disclosures 2016
		102-18	Governance structure	GRI 102: General Disclosures 2016
P4.2	Main products, services and brands	102-22	Composition of the highest governance body and its committees	GRI 102: General Disclosures 2016
		102-2	Activities, brands, products, and services	GRI 102: General Disclosures 2016
P4.3	Enterprise size and influence	102-6-a-ii/iii	Markets served  The reporting organization shall report the following information: a. Markets served, including: ii. sectors served; iii. types of customers and beneficiaries.	GRI 102: General Disclosures 2016
		102-7	Scale of the organization	GRI 102: General Disclosures 2016
P4.4	Major changes in organizational size, structure, ownership or supply chain during the reporting period	102-10	Significant changes to the organization and its supply chain	GRI 102: General Disclosures 2016

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
<b>Part II: Responsibility Management (G-Series)</b>				
<b>(G1) Vision</b>				
G1.1	Corporate mission, vision and values	I02-16	Values, principles, standards, and norms of behavior	GRI 102: General Disclosures 2016
G1.2	Corporate social responsibility ideas or slogans			
<b>(G2) Strategy</b>				
G2.1	Identification and management of material issues in corporate social responsibility	I02-29	Identifying and managing economic, environmental, and social impacts	GRI 102: General Disclosures 2016
		I02-46	Defining report content and topic Boundaries	GRI 102: General Disclosures 2016
		I02-47	List of material topics	GRI 102: General Disclosures 2016
		I03-2	The management approach and its components	GRI 103: Management Approach 2016 (for each material topic identified)
G2.2	Strategic planning and annual plans for corporate social responsibility programs	I02-14 (clause 2.1.1)	Statement from senior decision-maker  When compiling the information specified in Disclosure 102-14, the reporting organization should include: 2.1.1 the overall vision and strategy for the short-term, medium-term, and long-term, with respect to managing the significant economic, environmental, and social impacts that the organization causes, contributes to, or that are directly linked to its activities, products or services as a result of relationships with others (such as suppliers and persons or organizations in local communities).	GRI 102: General Disclosures 2016
		I02-14 (clause 2.1.2)	Statement from senior decision-maker  When compiling the information specified in Disclosure 102-14, the reporting organization should include: 2.1.2 strategic priorities and key topics for the short and medium-term with respect to sustainability, including observance of internationally-recognized standards and how such standards relate to long-term organizational strategy and success.	GRI 102: General Disclosures 2016

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
G2.3	Promotion of integration of corporate social responsibility into corporate development strategy and day-to-day operation			
<b>(G3) Organization</b>				
G3.1	Support for and promotion of corporate social responsibility work from the highest authority	I02-20-a	Executive-level responsibility for economic, environmental, and social topics  The reporting organization shall report the following information: a. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics.	GRI 102: General Disclosures 2016
G3.2	Leading group for and working mechanism on corporate social responsibility	I02-18-b	Governance structure  The reporting organization shall report the following information: b. Committees responsible for decision-making on economic, environmental, and social topics.	GRI 102: General Disclosures 2016
		I02-19	Delegating authority	GRI 102: General Disclosures 2016
		I02-20	Executive-level responsibility for economic, environmental, and social topics	GRI 102: General Disclosures 2016
G3.3	Organizational system and division of responsibilities of corporate social responsibility	I02-18-b	Governance structure  The reporting organization shall report the following information: b. Committees responsible for decision-making on economic, environmental, and social topics.	GRI 102: General Disclosures 2016
		I02-19	Delegating authority	GRI 102: General Disclosures 2016
		I02-20	Executive-level responsibility for economic, environmental, and social topics	GRI 102: General Disclosures 2016
		I02-26	Role of highest governance body in setting purpose, values, and strategy	GRI 102: General Disclosures 2016

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ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
G3.3	Organizational system and division of responsibilities of corporate social responsibility		Identifying and managing economic, environmental, and social impacts	<i>Continues from previous page »</i>
		I02-29-a	The reporting organization shall report the following information: a. Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities – including its role in the implementation of due diligence processes.	GRI 102: General Disclosures 2016
		I02-30	Effectiveness of risk management processes	GRI 102: General Disclosures 2016
		I02-31	Review of economic, environmental, and social topics	GRI 102: General Disclosures 2016
		I02-32	Highest governance body's role in sustainability reporting	GRI 102: General Disclosures 2016
<b>(G4) System</b>				
G4.1	Formulation of corporate social responsibility system			
G4.2	Construction of corporate social responsibility indicator system	Clause 3.3	Using selected Standards with a GRI-referenced claim	GRI 101: Foundation 2016
		I02-54	Claims of reporting in accordance with the GRI Standards	GRI 102: General Disclosures 2016
G4.3	Implementation of corporate social responsibility performance appraisal or assessment	I02-28	Evaluating the highest governance body's performance	GRI 102: General Disclosures 2016
<b>(G5) Capability</b>				
G5.1	Implementation of corporate social responsibility training	I02-27	Collective knowledge of highest governance body	GRI 102: General Disclosures 2016
G5.2	Implementation of theoretical research on corporate social responsibility			

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
G5.3	Participation of research projects and formulation of corporate social responsibility standards, initiatives and guidelines	I02-13 (clause 1.5)	Membership of associations  1.5 When compiling the information specified in Disclosure I02-13, the reporting organization should include memberships maintained at the organizational level in associations or organizations in which it holds a position on the governance body, participates in projects or committees, provides substantive funding beyond routine membership dues, or views its membership as strategic.	GRI 102: General Disclosures 2016
<b>(G6) Engagement</b>				
G6.1	Identification of and responding to pursuits of stakeholders	I02-40	List of stakeholder groups	GRI 102: General Disclosures 2016
		I02-42	Identifying and selecting stakeholders	GRI 102: General Disclosures 2016
		I02-44	Key topics and concerns raised	GRI 102: General Disclosures 2016
G6.2	Internal and external communication mechanisms and activities of corporate social responsibility	I02-21	Consulting stakeholders on economic, environmental, and social topics	GRI 102: General Disclosures 2016
		I02-43	Approach to stakeholder engagement	GRI 102: General Disclosures 2016
G6.3	Joining of corporate social responsibility organizations or conventions	I02-12	External initiatives	GRI 102: General Disclosures 2016
		I02-13	Membership of associations	GRI 102: General Disclosures 2016
<b>Part III: Market Performance (M-Series)</b>				
<b>(M1) Responsibilities for Shareholders</b>				
M1.1	Regulation of corporate governance			
M1.2	Nomination and selection process of the highest governing group and its committee	I02-24	Nominating and selecting the highest governance body	GRI 102: General Disclosures 2016
M1.3	Anti-corruption	I03-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 205: Anti-corruption 2016)
		205-2	Communication and training about anti-corruption policies and procedures	GRI 205: Anti-corruption 2016
		205-3	Confirmed incidents of corruption and actions taken	GRI 205: Anti-corruption 2016

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
M1.4	Compliance information disclosure			
M1.5	Protection of minority shareholders			
M1.6	Growth			
M1.7	Profitability	102-7-a-iii	Scale of the organization  The reporting organization shall report the following information: a. Scale of the organization, including: iii. net sales (for private sector organizations) or net revenues (for public sector organizations).	GRI 102: General Disclosures 2016
		201-I-a-i	Direct economic value generated and distributed  The reporting organization shall report the following information: a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components: i. Direct economic value generated: revenues.	GRI 201: Economic Performance 2016
M1.8	Security			
<b>(M2) Responsibilities for Customers</b>				
M2.1	Improvement of accessibility to products/ services			
M2.2	Management system for product/service quality	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 416: Customer Health and Safety 2016)
		416-1	Assessment of the health and safety impacts of product and service categories	GRI 416: Customer Health and Safety 2016
		416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	GRI 416: Customer Health and Safety 2016
M2.3	Qualified rate of products			

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
M2.4	Adherence of innovation-driven model			
M2.5	Investment in R&D			
M2.6	Number of new patents			
M2.7	Industrialization of scientific and technological achievements			
M2.8	Prohibition of false or misleading information	417-2	Incidents of non-compliance concerning product and service information and labeling	GRI 417: Marketing and Labeling 2016
		417-3	Incidents of non-compliance concerning marketing communications	GRI 417: Marketing and Labeling 2016
M2.9	Product information publicity or customer training			
M2.10	Potential risk warning			
M2.11	Fair dealing			
M2.12	Advocating of sustainable consumption			
M2.13	Customer information protection	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 418: Customer Privacy 2016)
		418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	GRI 418: Customer Privacy 2016
M2.14	Active after-sales service system			
M2.15	Active responding to consumer complaints			
M2.16	Complaint resolution rate			
M2.17	Stop-loss and compensation			
M2.18	Customer satisfaction			

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
<b>(M3) Responsibilities for Partners</b>				
M3.1	Integrity operation	102-16	Values, principles, standards, and norms of behavior	GRI 102: General Disclosures 2016
M3.2	Business contract performance rate			
M3.3	Fair competition	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 206: Anti-competitive Behavior 2016)
		206-1	Legal actions for anti-competitive behavior; anti-trust, and monopoly practices	GRI 206: Anti-competitive Behavior 2016
M3.4	Strategic sharing mechanism and platform			
M3.5	Respect and protection of intellectual property rights			
M3.6	Assistance to industrial development	203-2	Significant indirect economic impacts	GRI 203: Indirect Economic Impacts 2016
M3.7	Fair trade			
M3.8	Corporate social responsibility policies, initiatives and requirements for suppliers	103-2-c-i/vii	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 308: Supplier Environmental Assessment 2016 and GRI 414: Supplier Social Assessment 2016)
			For each material topic, the reporting organization shall report the following information: c. A description of the following, if the management approach includes that component: i. Policies vii. Specific actions, such as processes, projects, programs and initiatives	
M3.9	Number of potential suppliers rejected for failing to comply with corporate social responsibility practices			
M3.10	Day-to-day management mechanism for corporate social responsibility of suppliers			



ID	KPI (CASS-CSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
M3.11	Review process and methods for corporate social responsibility of suppliers	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 308: Supplier Environmental Assessment 2016 and GRI 414: Supplier Social Assessment 2016)
		308-2	Negative environmental impacts in the supply chain and actions taken	GRI 308: Supplier Environmental Assessment 2016
		414-2	Negative social impacts in the supply chain and actions taken	GRI 414: Supplier Social Assessment 2016
M3.12	Number of suppliers reviewed during the reporting period	308-1	New suppliers that were screened using environmental criteria	GRI 308: Supplier Environmental Assessment 2016
		308-2-a	Negative environmental impacts in the supply chain and actions taken  The reporting organization shall report the following information: a. Number of suppliers assessed for environmental impacts.	GRI 308: Supplier Environmental Assessment 2016
		414-1	New suppliers that were screened using social criteria	GRI 414: Supplier Social Assessment 2016
		414-2-a	Negative social impacts in the supply chain and actions taken  The reporting organization shall report the following information: a. Number of suppliers assessed for social impacts.	GRI 414: Supplier Social Assessment 2016
M3.13	Number of suppliers eliminated for failing to comply with corporate social responsibility practices	308-2-e	Negative environmental impacts in the supply chain and actions taken  The reporting organization shall report the following information: e. Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why.	GRI 308: Supplier Environmental Assessment 2016
		414-2-e	Negative social impacts in the supply chain and actions taken  The reporting organization shall report the following information: e. Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.	GRI 414: Supplier Social Assessment 2016

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
M3.14	Corporate social responsibility review of and communication with suppliers			
M3.15	Corporate social responsibility training for suppliers			
M3.16	Performance of corporate social responsibility training for suppliers			
<b>Part IV: Society Performance (S-Series)</b>				
<b>(S1) Responsibilities for Government</b>				
S1.1	Legal and compliance system building			
S1.2	Legal and compliance training			
S1.3	Total taxes	201-1-a-ii	<p>Direct economic value generated and distributed</p> <p>The reporting organization shall report the following information:</p> <p>a. Direct economic value generated and distributed (EVG&amp;D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</p> <p>ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments.</p>	GRI 201: Economic Performance 2016
S1.4	Participation of comprehensively deepening reforms			
S1.5	Creation of job opportunities			

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
S1.6	Job opportunities created during the reporting period	203-2	Significant indirect economic impacts	GRI 203: Indirect Economic Impacts 2016
		401-1-a	New employee hires and employee turnover  The reporting organization shall report the following information: a. Total number and rate of new employee hires during the reporting period, by age group, gender and region.	GRI 401: Employment 2016
<b>(S2) Responsibilities for Employees</b>				
S2.1	Employee composition	102-8	Information on employees and other workers	GRI 102: General Disclosures 2016
S2.2	Equal employment	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 405: Diversity and Equal Opportunity 2016 and GRI 406: Non-discrimination 2016)
		405-1	Diversity of governance bodies and employees	GRI 405: Diversity and Equal Opportunity 2016
		405-2	Ratio of basic salary and remuneration of women to men	GRI 405: Diversity and Equal Opportunity 2016
		406-1	Incidents of discrimination and corrective actions taken	GRI 406: Non-discrimination 2016
S2.3	Signing rate of labor contracts	102-41	Collective bargaining agreements	GRI 102: General Disclosures 2016
S2.4	Democratic management	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	GRI 407: Freedom of Association and Collective Bargaining 2016
S2.5	Proportion of female managers	405-1-b-i	Diversity of governance bodies and employees  The reporting organization shall report the following information: b. Percentage of employees per employee category in each of the following diversity categories: i. Gender.	GRI 405: Diversity and Equal Opportunity 2016
S2.6	Employee privacy management			

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
S2.7	Fighting against forced labor; harassment, and maltreatment	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 409: Forced or Compulsory Labor 2016)
		409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	GRI 409: Forced or Compulsory Labor 2016
S2.8	Diversity and equal opportunity	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 405: Diversity and Equal Opportunity 2016)
		405-1	Diversity of governance bodies and employees	GRI 405: Diversity and Equal Opportunity 2016
		405-2	Ratio of basic salary and remuneration of women to men	GRI 405: Diversity and Equal Opportunity 2016
S2.9	Number of annual paid leave days each employee			
S2.10	Compensation and benefit system	201-1-a-ii	<p>Direct economic value generated and distributed</p> <p>The reporting organization shall report the following information:</p> <p>a. Direct economic value generated and distributed (EVG&amp;D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</p> <p>ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments.</p>	GRI 201: Economic Performance 2016
		401-2-a	<p>Benefits provided to full-time employees that are not provided to temporary or part-time employees</p> <p>The reporting organization shall report the following information:</p> <p>a. Benefits which are standard for full-time employees of the organization but are not provided to temporary or part-time employees, by significant locations of operation. These include, as a minimum:</p> <p>i. life insurance;</p> <p>ii. health care;</p> <p>iii. disability and invalidity coverage;</p> <p>iv. parental leave;</p> <p>v. retirement provision;</p> <p>vi. stock ownership;</p> <p>vii. others.</p>	GRI 401: Employment 2016

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
S2.11	Occupational health management	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 403: Occupational Health and Safety 2018)
		403-1	Occupational health and safety management system	GRI 403: Occupational Health and Safety 2018
		403-8	Workers covered by an occupational health and safety management system	GRI 403: Occupational Health and Safety 2018
S2.12	Work environment and condition guarantee			
S2.13	Employee mental health assistance program			
S2.14	Employee training system	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 404: Training and Education 2016)
		404-2-a	<p>Programs for upgrading employee skills and transition assistance programs</p> <p>The reporting organization shall report the following information:</p> <p>a. Type and scope of programs implemented and assistance provided to upgrade employee skills.</p>	GRI 404: Training and Education 2016
S2.15	Annual training performance	404-1	Average hours of training per year per employee	GRI 404: Training and Education 2016
S2.16	Career development channel			
S2.17	Work and life balance			
S2.18	Assistance to employees with difficulties			
S2.19	Employee satisfaction			
S2.20	Employee turnover	401-1-b	<p>New employee hires and employee turnover</p> <p>The reporting organization shall report the following information:</p> <p>b. Total number and rate of employee turnover during the reporting period, by age group, gender and region.</p>	GRI 401: Employment 2016

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
<b>(S3) Work Safety</b>				
S3.1	Work safety management system	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 403: Occupational Health and Safety 2018)
		403-1	Occupational health and safety management system	GRI 403: Occupational Health and Safety 2018
		403-8	Workers covered by an occupational health and safety management system	GRI 403: Occupational Health and Safety 2018
S3.2	Safety emergency management mechanism			
S3.3	Safety education and training	403-5	Worker training on occupational health and safety	GRI 403: Occupational Health and Safety 2018
S3.4	Safety training performance			
S3.5	Investment in work safety	103-2-c-v	The management approach and its components  For each material topic, the reporting organization shall report the following information: c. A description of the following, if the management approach includes that component: v. Resources	GRI 103: Management Approach 2016 (used together with GRI 403: Occupational Health and Safety 2018)
S3.6	Work safety accident rate	403-9	Work-related injuries	GRI 403: Occupational Health and Safety 2018
		403-10	Work-related ill health	GRI 403: Occupational Health and Safety 2018
S3.7	Number of casualties of employees	403-9	Work-related injuries	GRI 403: Occupational Health and Safety 2018
		403-10	Work-related ill health	GRI 403: Occupational Health and Safety 2018
<b>(S4) Responsibilities for Community</b>				
S4.1	Community communication and engagement mechanism	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 413: Local Communities 2016)
		413-1	Operations with local community engagement, impact assessments, and development programs	GRI 413: Local Communities 2016

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
S4.2	Employee localization policy			
S4.3	Local employment rate	102-8-b	Information on employees and other workers  The reporting organization shall report the following information: b. Total number of employees by employment contract (permanent and temporary), by region.	GRI 102: General Disclosures 2016
		202-2	Proportion of senior management hired from the local community	GRI 202: Market Presence 2016
S4.4	Local procurement policy	103-2-c-i	The management approach and its components  For each material topic, the reporting organization shall report the following information: c. A description of the following, if the management approach includes that component: i. Policies	GRI 103: Management Approach 2016 (used together with GRI 204: Procurement Practices 2016)
		204-1	Proportion of spending on local suppliers	GRI 204: Procurement Practices 2016
S4.5	Support for the development of community women, indigenous habitants, farmers, ranchers, and fishermen	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 203: Indirect Economic Impacts 2016 and GRI 413: Local Communities 2016)
		203-1	Infrastructure investments and services supported	GRI 203: Indirect Economic Impacts 2016
		413-1	Operations with local community engagement, impact assessments, and development programs	GRI 413: Local Communities 2016
S4.6	Public welfare guidelines or major public welfare causes			
S4.7	Establishment of corporate public welfare fund/foundation			

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
S4.8	Total donations	201-I-a-ii	<p>Direct economic value generated and distributed</p> <p>The reporting organization shall report the following information:</p> <p>a. Direct economic value generated and distributed (EVG&amp;D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:</p> <p>ii. Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments.</p>	GRI 201: Economic Performance 2016
S4.9	Launch of brand projects for public welfare causes			
S4.10	Policies and measures for supporting volunteer activities			
S4.11	Performance of employee volunteer activities			
S4.12	Assistance to targeted poverty alleviation			
S4.13	Special funds for poverty alleviation			
S4.14	Number of people lifted out of poverty			
<b>Part V: Environmental Performance (E-Series)</b>				
<b>(E1) Green Management</b>				
E1.1	Environmental management system	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with any environmental topic)



ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
E1.2	Early warning and emergency mechanism for environmental protection			
E1.3	R&D and application of environmental technologies			
E1.4	Statistical accounting system and methods of environmental indicators			
E1.5	Environmental protection training and publicity			
E1.6	Construction of green supply chain			
E1.7	Support for development of green and low-carbon industries			
E1.8	Total investment in environmental protection	103-2-c-v	The management approach and its components  For each material topic, the reporting organization shall report the following information: c. A description of the following, if the management approach includes that component: v. Resources	GRI 103: Management Approach 2016 (used together with any environmental topic)
E1.9	Tackling climate change	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 305: Emissions 2016)
E1.10	Carbon sink			
<b>(E2) Green Production</b>				
E2.1	Green design			

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
E2.2	Procurement and use of environmentally-friendly raw materials	301-1-a-ii	Materials used by weight or volume  The reporting organization shall report the following information: a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by: ii. renewable materials used.	GRI 301: Materials 2016
		301-2	Recycled input materials used	GRI 301: Materials 2016
E2.3	Energy conservation policies and measures	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 302: Energy 2016)
E2.4	Policies and measures for improving energy efficiency	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 302: Energy 2016)
		302-3	Energy intensity	GRI 302: Energy 2016
		302-5	Reductions in energy requirements of products and services	GRI 302: Energy 2016
E2.5	Total energy consumption and consumption reduction yearly	302-1	Energy consumption within the organization	GRI 302: Energy 2016
		302-2	Energy consumption outside of the organization	GRI 302: Energy 2016
		302-4	Reduction of energy consumption	GRI 302: Energy 2016
E2.6	Comprehensive energy consumption of per unit of output value	302-3	Energy intensity	GRI 302: Energy 2016
E2.7	Policies and measures for using clean energy	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 302: Energy 2016)
E2.8	Clean energy use or its proportion	302-1-b	Energy consumption within the organization  The reporting organization shall report the following information: b. Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.	GRI 302: Energy 2016

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
E2.9	Policies and measures for saving water resources	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 303: Water and Effluents 2018)
E2.10	Annual fresh water consumption			
E2.11	Fresh water consumption of per unit of industrial value added			
E2.12	Policies, measures or technologies for reducing waste gas emissions			
E2.13	Waste gas emissions and emission reduction			
E2.14	Policies, measures or technologies for reducing wastewater discharge	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 303: Water and Effluents 2018)
E2.15	Wastewater discharge and reduction of wastewater discharged	303-4	Water discharge	GRI 303: Water and Effluents 2018
E2.16	Systems, measures or technologies for reducing solid waste discharge	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 306: Effluents and Waste 2016)
E2.17	Solid waste discharge and reduction of solid waste discharged	306-2	Waste by type and disposal method	GRI 306: Effluents and Waste 2016
E2.18	Policies and measures for developing circular economy			
E2.19	Circular economy development performance			
E2.20	Green packaging			

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
E2.21	Total amount of packaging materials for finished products (in tons), and if applicable, with reference to per unit produced	301-1	Materials used by weight or volume	GRI 301: Materials 2016
E2.22	Green logistics			
E2.23	Impacts of products and products in the course of transit on environment			
E2.24	Plans and actions launched for reducing greenhouse gas emissions	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 305: Emissions 2016)
E2.25	Emissions and emission reduction of greenhouse gases	305-1	Direct (Scope 1) GHG emissions	GRI 305: Emissions 2016
		305-2	Energy indirect (Scope 2) GHG emissions	GRI 305: Emissions 2016
		305-3	Other indirect (Scope 3) GHG emissions	GRI 305: Emissions 2016
		305-5	Reduction of GHG emissions	GRI 305: Emissions 2016
<b>(E3) Green Operation</b>				
E3.1	Green office measures			
E3.2	Green office performance			
E3.3	Ecological restoration and management	304-3	Habitats protected or restored	GRI 304: Biodiversity 2016
E3.4	Protection of biodiversity	103-2	The management approach and its components	GRI 103: Management Approach 2016 (used together with GRI 304: Biodiversity 2016)
E3.5	Zero net deforestation			
E3.6	Environmental protection and public welfare programs			

ID	KPI (CASSCSR-4.0)	ID	Disclosure title (GRI)	GRI Standard
<b>Part VI: Appendix of the Report (A-Series)</b>				
(A1)	Future prospect: Planning of the company for its corporate social responsibility work			
(A2)	Key performance indicators: Comprehensive disclosure of key information relating to the company's annual corporate social responsibility work			
(A3)	Awards and honors: Comprehensive presentation of major awards and honors obtained by the company for its excellent corporate social responsibility performance in the year			
(A4)	Report rating: Corporate social responsibility experts/industry experts, stakeholders, or professional institutions conduct rating on the Report			
(A5)	Reference index: Indicators required to be disclosed by this guidelines used in the Report	102-55	GRI content index	GRI 102: General Disclosures 2016
(A6)	Suggestions and feedback: The reader questionnaire and the channels for readers' suggestions and feedback	102-53	Contact point for questions regarding the report	GRI 102: General Disclosures 2016

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## ABOUT YILI

Yili Group has ranked among the world's most successful dairy companies, and has consecutively ranked number one in the Asian dairy industry for several years. It is also the largest dairy company in China, and offers the most comprehensive range of products. Yili is the only dairy enterprise in China to have met the standards for serving the Olympics, and provided services to the 2008 Beijing Olympics Games. It is also the only dairy enterprise to have met the World Expo's standard and was the exclusive supplier of dairy products for the 2010 Shanghai World Expo. On August 30, 2017, the Beijing Organizing Committee for the 2022 Winter Olympic Winter Games and Yili Group officially signed an agreement and announced that Yili Group will be the exclusive official dairy partner of the Beijing 2022 Winter Olympic Games and the Winter Paralympic Games. The fact that our company has become the only health food company in the world to serve both the Summer Olympic Games and the Winter Olympic Games has set a new milestone in China's dairy industry.

Yili's product line includes liquid milk, milk powder, cold drinks, yogurt, health drinks, and cheese. Yili offers various specialized subsidiary brands for consumer groups of different core interests and need, including both the Yili parent brand and over 20 subsidiary brands, and 11 of these subsidiaries have sales of more than 1 billion RMB. 100 million Yili products are distributed to consumers all over the world each and every day.

Our philosophy is "prioritizing corporate culture over growth rate, industry prosperity over individual brilliance, and social value over commercial wealth." We also firmly believe that "balance is key, responsibility comes first". Yili has thoroughly integrated sustainable development into its corporate strategy and is committed to becoming the most trusted health-food provider around the world, allowing the whole world to live happy and wonderful lives. On November 6, 2017, Yili upgraded its corporate social responsibility management system and turned its "Healthy China Social Responsibility (CSR) System" into a future-oriented "World Integrally Sharing Health Corporate Sustainable Development (CSD) System", referred to as the World Integrally Sharing Health in English, or the "WISH" system, reflecting our wishes for a wonderful life for all of our consumers. Specifically, the "WISH" system is an important manifestation of Yili's benchmarking and implementing of United Nations Sustainable Development Goals (SDGs). This system integrates the nine SDGs that we identified as being key focus areas and groups them into four specific actionable areas to fulfill the company's sustainable development goals: a Win-win industry chain (W: Win-win), Quality and Innovation (I: Innovation), Social Welfare (S: Social), and Nutrition and Health (H: Health).

Yili has conducted a number of activities in these four action areas. For example, we have established a Pasture Partner Development College, a Supplier Development College, and a Dealer Development College to grow together with our industry chain partners. We also upgraded our European Innovation Center, which has explored a huge range of cutting-edge technologies in the health food sector. We published the corporate world's first Annual Report on Biodiversity Conservation, leading more companies to join the campaign for biodiversity conservation. We also organized and promoted the "Yili Nutrition 2020" public welfare program to improve the nutrition and health of children in 25 provinces and 130 cities and counties across China. Yili expresses its belief that "sustainability represents a company's future capacity for leadership" through action.



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