



**Global
Reporting
Initiative™**
Focal Point China



中国社会科学院经济学部
企业社会责任研究中心

LINKING CASS-CSR 3.0 AND GRI'S G4 SUSTAINABILITY REPORTING GUIDELINES

This document is available for free download on www.globalreporting.org

PREFACE

Business organizations are facing a growing demand from investors, regulators and civil society for non-financial performance data. Recent worldwide developments in stakeholder awareness, business initiatives and more proactive governmental roles all indicate the need for increasing collaborative action if businesses' impacts are to have any meaningful relevance.

Governments around the world are introducing laws and practices that require, encourage and support sustainability reporting. Out of more than 180 national reporting policies and initiatives identified in the 2013 *Carrot and Sticks*¹ publication, approximately two-thirds are mandatory. State-owned enterprises and other large companies are increasingly being required to report. Parallel to this, there is a rise in mandatory sector-specific reporting – for example, in the extractives, mining, and financial sectors.

Businesses in the private sectors are taking action to advance sustainability practices. These include companies, and their professional advisors, that prepare sustainability reports and develop sustainability reporting practices and tools through business groups and associations, such as the World Business Council for Sustainable Development (WBCSD), and the World Economic Forum (WEF).

Investors have also developed various initiatives to advance and encourage corporate sustainability

reporting, including the Investor Network on Climate Risk (INCR), the International Corporate Governance Network (ICGN), the United Nations (UN)-supported Principles for Responsible Investment (PRI), the Corporate Sustainability Reporting Coalition (CSRC), and the Equator Principles.

Many stock exchanges worldwide have listing requirements in place or have issued guidance, facilitated training or developed indices related to sustainability reporting. The Sustainable Stock Exchanges Initiative (SSEI) has been co-organized by the United Nations Conference on Trade and Development (UNCTAD), the United Nations Global Compact (UNGC), PRI, and the United Nations Environment Programme Finance Initiative (UNEP FI), to explore how exchanges can work together with investors, regulators and companies to enhance corporate transparency and performance on environmental, social and corporate governance issues, and to encourage responsible, long-term approaches to investment².

Various social society groups and organizations such as the World Wide Fund for Nature (WWF), Friends of the Earth, Transparency International (TI), and Amnesty International (AI) work both on their own and in collaboration to establish initiatives, convene dialogues, raise awareness, advocate for particular outcomes, build consensus and encourage transparency on a wide range of issues such as remuneration, human rights,

1, GRI et al. (2013) *Carrots and Sticks*, available at <http://www.globalreporting.org/reporting/reporting-support/publications/research-and-development-publications/Pages/default.aspx>

2, UNEP et al. (2013) *Frequently Asked Questions on Corporate Sustainability Reporting: Tackling the big questions around the global corporate sustainability reporting agenda*, available at <https://www.globalreporting.org/resourcelibrary/GoF47Para47-FAQs.pdf>

corporate social responsibility (CSR) and accountability. The UN System and international organizations have developed sustainability frameworks, tools, guidance and forums to encourage sustainable practices and associated reporting. Among these are the UNGC's ten principles and the International Standards of Accounting and Reporting (ISAR) working group hosted by UNCTAD. Additionally, UNEP has embraced the Global Reporting Initiative (GRI) as a UNEP collaborating centre.

In China, many stakeholders have been taking a keen interest and investing great effort in creating an environment which enables the promotion of responsible business operations. 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 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 third edition – CASS-CSR 3.0.

In addition, the Shanghai Stock Exchange (SSE), Shenzhen Stock Exchange (SZSE) and other sector associations, have made business responsibility reports part of their listing requirements. While these are recent trends, sustainability reporting has been practiced voluntarily by hundreds of companies in China over the last decade. Currently, there are a number of reporting guidelines available in China for Chinese users regarding sustainability, CSR performance and business responsibility. Among all these reporting frameworks, the GRI Sustainability Reporting Guidelines has been the most commonly used reporting tool,

satisfying the needs of both national and international stakeholders. For reporting companies with local stakeholders as their key audience, CASS-CSR 3.0 is currently the second most frequently referenced reporting guideline in China. Using an analysis and mapping exercise, the synergies of CASS-CSR 3.0 and the fourth generation of the GRI Sustainability Reporting Guidelines ('G4') can be clearly identified, as well as the independent additional value of having global and local frameworks.

GRI has previously produced several linkage documents, which support the use of G4 in combination with other widely used standards and reporting frameworks, such as the UNGC principles and related Communication on Progress (COP), the ISO 26000 guidance standard issued by the International Organization for Standardization (ISO), and the CDP 2014 climate change questions. GRI recognizes these linkage documents as strategically important for globally increasing the uptake of its Guidelines. With the expansion of GRI's regional activities and presence, these linkages have also become important for local standards and guidelines.

Whilst GRI's Guidelines have been designed to apply to organizations of any size or type, from any sector or region, sustainability reporting remains both global and local in nature, very much about time, place and community. A linkage document presents an opportunity to explain the GRI Guidelines in the context of – and in relation to – local policies, rules and regulations. The CASS-CSR Guidelines can provide information on issues of particular national importance and address regional issues.

ABOUT THE GLOBAL REPORTING INITIATIVE

The Global Reporting Initiative (GRI) promotes the use of sustainability reporting as a way for organizations to become more sustainable and contribute to sustainable development. GRI's mission is to make sustainability reporting standard practice. To enable all companies and organizations to report their economic, environmental, social and governance performance, GRI produces free Sustainability Reporting Guidelines.

GRI is an international not-for-profit, network-based organization. Its activity involves thousands of professionals and organizations from many sectors, constituencies and regions. GRI was set up in the United States of America (USA) in 1997 by CERES, with the support from UNEP. Its Secretariat is located in Amsterdam, The Netherlands, and there are GRI Focal Points – regional offices – in Australia, Brazil, China, Colombia, India, South Africa, and the USA. GRI enjoys strategic partnerships with OECD, UNGC, UNEP, ISO, and CDP.

To achieve its mission of making sustainability reporting standard practice, GRI is:

- Standardizing sustainability reporting and providing up-to-date reporting guidance.
- Creating capacity through training and outreach.
- Promoting a 'Report or Explain' approach to sustainability reporting policy.
- Supporting the development of integrated reporting.

To download the GRI G4 Sustainability Reporting Guidelines for free, and/or for more information about GRI:

www.globalreporting.org

info@globalreporting.org

ABOUT GRI FOCAL POINT CHINA

GRI established its Greater China Office (Focal Point China) in July 2009. The Focal Point China is a registered legal entity based in Beijing. The Focal Point provides guidance and support to government, business and non-business communities in China, aligned with China's robust globalization process and emerging leadership role in the international community.

GRI Focal Point China works to achieve the following core goals:

- Increase the number of Chinese GRI reporters and drive the mainstreaming of sustainability reporting to ensure that it becomes standard practice in China.
- Improve collaboration with key industry groups to highlight leadership examples of reporting within specific sectors.
- Communicate the latest developments in sustainability reporting to stakeholder groups in China.
- Channel local stakeholder feedback to GRI to increase local uptake of sustainability reporting and GRI's Framework.

For more information about Focal Point China:

china@globalreporting.org

ABOUT THE CHINESE ACADEMY OF SOCIAL SCIENCES RESEARCH CENTER FOR CORPORATE SOCIAL RESPONSIBILITY AND CASS-CSR 3.0

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.

In January 2014, the Center published the third edition of its *Guidelines on Corporate Social Responsibility Reporting for Chinese Enterprises* (CASS-CSR 3.0). Since the first edition in December 2009, there has been a positive momentum in CSR reporting in China, with many reports being developed according to international reporting standards. The development of CASS-CSR 3.0 began in March 2012, in response to demands from a growing number of reporters, an enrichment of content in the Guidelines themselves, and the trend towards increasing globalization. A major innovation in the 3.0 version of the Guidelines was incorporating information based on end-users' comments and recommendations.

CASS-CSR 3.0 has four major aims:

1. *Managing the value of reports within their lifecycle.* The concept of 'the lifecycle of a corporate social responsibility report' is raised in CASS-CSR 3.0. It is expected that companies are able to achieve stakeholder engagement, material issues identification and consistent improvements in sustainability performance through the process of reporting. It will help companies fully utilize the values of CSR reports and promote their CSR management.
2. *Providing a more practical guideline for CSR reporting.* Other than optimizing the indicators, three new chapters have been added in CASS-CSR 3.0: Chapter Two – User guide for CASS-CSR 3.0; Chapter Three – Management of report life cycle; and Chapter Four – Quality standards of reports.
3. *Integrating international and local standards.* To ensure that CASS-CSR 3.0 meets all international, local and other requirements, the Guidelines take maximum absorption from other standards and guidelines for their excellence and advanced indicators.
4. *Adapting to international CSR reporting standards such as GRI's Sustainability Reporting Guidelines.*

Compared with CASS-CSR 2.0 and CASS-CSR 1.0, CASS-CSR 3.0 has five unique features:

1. The focus has been expanded to include the overall management of reports, rather than just their content.
2. An innovative 'series of handbooks' has been included. In order to make CASS-CSR 3.0 more scientific and practical, leading companies and associations have been invited to participate in the development of the Guidelines. The current Guidelines provide a handbook for each of the 46 industries listed, instead of one book covering them all.
3. The target users now include all companies instead of just the leading ones.
4. The Guidelines are more practical. In CASS-CSR 3.0, the CSR indicators are separated into core and extending indicators. All companies, large and small, are requested to apply the core indicators during the development of their CSR reports. The extending indicators are optional for smaller companies.
5. The Guidelines emphasize 'Chinese characteristics' while complying with international standards.

For more information about the Center:

www.cass-csr.org

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INTRODUCTION

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

- *Guidelines on Corporate Social Responsibility Reporting for Chinese Enterprises (CASS-CSR 3.0)*
- *GRI Sustainability Reporting Guidelines (G4)*

THE PUBLICATION'S GOAL

To facilitate the mainstreaming of sustainability reporting in China through identifying the commonalities between the guidance provided by G4 and CASS-CSR 3.0.

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 3.0 and its convergence with G4.
- To map CASS-CSR 3.0 to G4. This publication provides useful cross-references between CASS-CSR 3.0 and G4 for those organizations that would like to produce a sustainability report with reference to both sets of Guidelines.

HOW TO USE THIS PUBLICATION

For sake of brevity and conciseness, in this publication the original text of the GRI G4 Sustainability Reporting Guidelines has not been reproduced in its entirety for the following Standard Disclosures: G4-1, G4-2, G4-DMA and all the Indicators (these are labeled G4-EC, G4-EN, G4-LA, G4-HR, G4-SO, and G4-PR). The complete text of these Standard Disclosures can be found in the GRI Guidelines which are available as a free download on the GRI website:

www.globalreporting.org/G4

The GRI Guidelines contain the authoritative text. In case of any discrepancies between the contents of this publication and the GRI Guidelines, the text of the GRI Guidelines shall prevail.

In order to prepare a report 'in accordance' with the GRI (G4) Guidelines, either Core or Comprehensive, it is not sufficient to report on the Standard Disclosures that align with the CASS-CSR 3.0 KPIs. Please consult the criteria to be applied by an organization in preparing its sustainability report 'in accordance' with the GRI (G4) Guidelines, which are described on pp. 11–14 of the [G4 Guidelines – Reporting Principles and Standard Disclosures](#).

A COMPARISON BETWEEN CASS-CSR 3.0 AND G4

ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
Part1	Part1: Preface (P Series)		
P1	(P1) Report specifications		
P1.1	P1.1 Report quality assurance procedure	<p>G4-18</p> <p>G4-32-c</p> <p>G4-33</p>	<p>a. Explain the process for defining the report content and the Aspect Boundaries.</p> <p>b. Explain how the organization has implemented the Reporting Principles for Defining Report Content.</p> <p>c. Report the reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines.</p> <p>a. Report the organization's policy and current practice with regard to seeking external assurance for the report.</p> <p>b. If not included in the assurance report accompanying the sustainability report, report the scope and basis of any external assurance provided.</p> <p>c. Report the relationship between the organization and the assurance providers.</p> <p>d. Report whether the highest governance body or senior executives are involved in seeking assurance for the organization's sustainability report.</p>
P1.2	P1.2 Report description	<p>G4-28</p> <p>G4-29</p> <p>G4-30</p>	<p>a. Reporting period (such as fiscal or calendar year) for information provided.</p> <p>a. Date of most recent previous report (if any).</p> <p>a. Reporting cycle (such as annual, biennial).</p>
P1.3	P1.3 Scope of report	<p>G4-17</p> <p>G4-20</p> <p>G4-21</p>	<p>a. List all entities included in the organization's consolidated financial statements or equivalent documents.</p> <p>b. Report whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report. The organization can report on this Standard Disclosure by referencing the information in publicly available consolidated financial statements or equivalent documents.</p> <p>a. For each material Aspect, report the Aspect Boundary within the organization, as follows:</p> <ul style="list-style-type: none"> • Report whether the Aspect is material within the organization • If the Aspect is not material for all entities within the organization (as described in G4-17), select one of the following two approaches and report either: <ul style="list-style-type: none"> – The list of entities or groups of entities included in G4-17 for which the Aspect is not material or – The list of entities or groups of entities included in G4-17 for which the Aspects is material • Report any specific limitation regarding the Aspect Boundary within the organization <p>a. For each material Aspect, report the Aspect Boundary outside the organization, as follows:</p> <ul style="list-style-type: none"> • Report whether the Aspect is material outside of the organization • If the Aspect is material outside of the organization, identify the entities, groups of entities or elements for which the Aspect is material. In addition, describe the geographical location where the Aspect is material for the entities identified • Report any specific limitation regarding the Aspect Boundary outside the organization

ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
P1.4	P1.4 Reporting system		
P1.5	P1.5 Contact details	G4-31	a. Provide the contact point for questions regarding the report or its contents.
P2	(P2) Reporting process		
P2.1	P2.1 Report preparation process		
P2.2	P2.2 Material topic selection procedure	G4-18	a. Explain the process for defining the report content and the Aspect Boundaries. b. Explain how the organization has implemented the Reporting Principles for Defining Report Content.
		G4-19	a. List all the material Aspects identified in the process for defining report content.
P2.3	P2.3 Procedure and method for stakeholder participation in report preparation process	G4-26	a. Report the organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.
P3	(P3) Message from CEO		
P3.1	P3.1 CSR opportunities and challenges	G4-1	a. Provide a statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and the organization's strategy for addressing sustainability.
P3.2	P3.2 Summary of annual social responsibility progress and areas for improvement	G4-2	a. Provide a description of key impacts, risks, and opportunities.
P4	(P4) Company profile		
P4.1	P4.1 Company name, nature of ownership and location of headquarters	G4-3	a. Report the name of the organization.
		G4-5	a. Report the location of the organization's headquarters.
		G4-7	a. Report the nature of ownership and legal form.
P4.2	P4.2 Main brands, products and services	G4-4	a. Report the primary brands, products, and services.

ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
P4.3	P4.3 Geographic coverage, including operating arms, subsidiaries and joint ventures	G4-17-a	a. List all entities included in the organization's consolidated financial statements or equivalent documents.
P4.4	P4.4 Market by industry, type of customer and geographic location	G4-8	a. Report the markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).
P4.5	P4.5 Manpower reported by employment contract (regular and non-regular employees) and gender	G4-10-a G4-10-b	a. Report the total number of employees by employment contract and gender. b. Report the total number of permanent employees by employment type and gender.
P4.6	P4.6 Membership or other statuses in industry associations, national or international organizations	G4-16	a. List memberships of associations (such as industry associations) and national or international advocacy organizations in which the organization: <ul style="list-style-type: none"> • Holds a position on the governance body • Participates in projects or committees • Provides substantive funding beyond routine membership dues • Views membership as strategic This refers primarily to memberships maintained at the organizational level.
P4.7	P4.7 The significant change of the scale of organization, structure, ownership or supply chain during the period of CSR report	G4-13	a. Report any significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain, including: <ul style="list-style-type: none"> • Changes in the location of, or changes in, operations, including facility openings, closings, and expansions • Changes in the share capital structure and other capital formation, maintenance, and alteration operations (for private sector organizations) • Changes in the location of suppliers, the structure of the supply chain, or in relationships with suppliers, including selection and termination
P5	(P5) Annual Progress		
P5.1	P5.1 Annual responsibility initiatives		
P5.2	P5.2 Annual responsibility performance		
P5.3	P5.3 Recognitions and awards received during reporting period		

ID**KPI**

CASS-CSR3.0

ID**Standard Disclosure**

GRI G4 Guidelines

Part2

Part2: Responsibility Governance
(G series)

(G1)

(G1) Responsibility Strategy

G1.1

G1.1 CSR commitments, vision
and values

G4-56

a. Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.

G1.2

G1.2 Participation in external social
responsibility initiatives

G4-15

a. List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.

G1.3

G1.3 Identification of essential
social responsibility topics

G4-18

a. Explain the process for defining the report content and the Aspect Boundaries.
b. Explain how the organization has implemented the Reporting Principles for Defining Report Content.

G4-19

a. List all the material Aspects identified in the process for defining report content.

G1.4

G1.4 CSR plan

G2

(G2) Governance

G2.1

G2.1 Social responsibility
leadership

G4-34

a. Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.

G2.2

G2.2 Channel or procedure of
communication between
stakeholders and the highest
governance organization

G4-37

a. Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.

G2.3

G2.3 Establishment of social
responsibility organization

G4-34

a. Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.

G4-35

a. Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.

G4-36

a. Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.

ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
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G2.4	G2.4 Division of responsibilities inside organization	G4-34 G4-35 G4-36 G4-42 G4-45-a G4-46 G4-47 G4-48	<p>a. Report the governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.</p> <p>a. Report the process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.</p> <p>a. Report whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.</p> <p>a. Report the highest governance body's and senior executives' roles in the development, approval, and updating of the organization's purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.</p> <p>a. Report the highest governance body's role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body's role in the implementation of due diligence processes.</p> <p>a. Report the highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.</p> <p>a. Report the frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.</p> <p>a. Report the highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material Aspects are covered.</p>
G2.5	G2.5 Social responsibility management policy		
G3	(G3) Integration		
G3.1	G3.1 Driving subsidiaries to act responsibly		
G3.2	G3.2 Encouraging supply-chain partners to act responsibly	G4-DMA	<p>G4-DMA for the Supplier Environmental Assessment Aspect</p> <p>G4-DMA for the Supplier Assessment for Labor Practices Aspect</p> <p>G4-DMA for the Supplier Human Rights Assessment Aspect</p> <p>G4-DMA for the Supplier Assessment for Impacts on Society Aspect</p>
G4	(G4) Performance		

ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
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G4.1	G4.1 Establishment of CSR performance indicators	G4-32-a G4-32-b	a. Report the 'in accordance' option the organization has chosen. b. Report the GRI Content Index for the chosen option (see tables below).
G4.2	G4.2 Performance rating based on CSR performance indicators		
G4.3	G4.3 Identification of good CSR practice		
G4.4	G4.4 Serious incidents in economic, social or environmental terms, resulting impact and penalty and corrective measures		
G5	(G5) Communication		
G5.1	G5.1 List of stakeholders	G4-24	a. Provide a list of stakeholder groups engaged by the organization.
G5.2	G5.2 Procedure for identification and selection of key stakeholders	G4-25	a. Report the basis for identification and selection of stakeholders with whom to engage.
G5.3	G5.3 Stakeholder concerns and corporate response to stakeholder concerns	G4-27	a. Report key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. Report the stakeholder groups that raised each of the key topics and concerns.
G5.4	G5.4 Internal CSR communication mechanism		
G5.5	G5.5 External CSR communication mechanism		
G5.6	G5.6 Senior management's participation in CSR communication and exchange		
G6	(G6) Capability		
G6.1	G6.1 CSR studies		
G6.2	G6.2 Participation in CSR study and communication		

ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
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G6.3	G6.3 Participation in development of CSR standards		
G6.4	G6.4 Fostering a responsible corporate culture through training		
Part3	Part3: Market performance (M Series)		
M1	(M1) Shareholder responsibility		
		G4-37	a. Report processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.
M1.1	M1.1 Policy and mechanism for shareholder involvement in corporate governance	G4-40	a. Report the nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members, including: <ul style="list-style-type: none"> • Whether and how diversity is considered • Whether and how independence is considered • Whether and how expertise and experience relating to economic, environmental and social topics are considered • Whether and how stakeholders (including shareholders) are involved
		G4-53	a. Report how stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.
M1.2	M1.2 Protection of small and medium-sized investors		
M1.3	M1.3 Information disclosure		
M1.4	M1.4 Business growth		
M1.5	M1.5 Profitability	G4-EC1	Direct economic value generated and distributed
M1.6	M1.6 Security		
M2	(M2) Customer responsibility		
M2.1	M2.1 Customer relationship management system	G4-DMA	G4-DMA for the Product and Service Labeling Aspect
M2.2	M2.2 Product knowledge transfer or customer training	G4-PR3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant product and service categories subject to such information requirements

ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
M2.3	M2.3 Customer information protection	G4-PR8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data
M2.4	M2.4 Loss prevention and indemnification	G4-PR2 G4-PR9	Total number of incidents of non-compliance with regulations and voluntary codes concerning the health and safety impacts of products and services during their life cycle, by type of outcomes Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services
M2.5	M2.5 Product quality management system	G4-PR1	Percentage of significant product and service categories for which health and safety impacts are assessed for improvement
M2.6	M2.6 Product conformity rate		
M2.7	M2.7 Policy supporting product and service innovation		
M2.8	M2.8 R&D spending		
M2.9	M2.9 Number of researchers and their percentage in total manpower		
M2.10	M2.10 Number of new patents		
M2.11	M2.11 Sales revenue from new products		
M2.12	M2.12 Significant awards for innovation		
M2.13	M2.13 Customer satisfaction survey and customer satisfaction	G4-PR5	Results of surveys measuring customer satisfaction
M2.14	M2.14 Active response to customer complaints and customer complaint resolution rate		
M3	(M3) Partner responsibility		
M3.1	M3.1 Strategic sharing mechanism and platform		

ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
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M3.2	M3.2 Integrity commitments and policy	G4-56	a. Describe the organization's values, principles, standards and norms of behavior such as codes of conduct and codes of ethics.
M3.3	M3.3 Commitment and policy supporting fair play	G4-DMA	G4-DMA the for Anti-corruption Aspect

M3.4	M3.4 Economic contract fulfillment rate		
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M3.5	M3.5 Identification and description of value chain	G4-12	a. Describe the organization's supply chain.
		G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken
		G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken
		G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken
		G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken

M3.6	M3.6 Company initiatives and policy encouraging value chain to act responsibly		G4-DMA for the Supplier Environmental Assessment Aspect
			G4-DMA for the Supplier Assessment for Labor Practices Aspect
		G4-DMA	G4-DMA for the Supplier Human Rights Assessment Aspect
M3.7	M3.7 CSR education and training on value-chain partners		G4-DMA for the Supplier Assessment for Impacts on Society Aspect

M3.8	M3.8 Company policy and/or guidelines on responsible purchasing	G4-DMA	G4-DMA for the Procurement Practices Aspect
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M3.9	M3.9 Procedure for and frequency of supplier social responsibility performance rating and baseline survey	G4-EN33	Significant actual and potential negative environmental impacts in the supply chain and actions taken
		G4-LA15	Significant actual and potential negative impacts for labor practices in the supply chain and actions taken
		G4-HR11	Significant actual and potential negative human rights impacts in the supply chain and actions taken
		G4-SO10	Significant actual and potential negative impacts on society in the supply chain and actions taken

ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
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M3.10	M3.10 Percentage of suppliers accredited to quality, environmental and occupational health and safety management system		
M3.11	M3.11 Number of penalties on suppliers in economic, social or environmental terms		
M3.12	M3.12 Percentage of responsible purchase		
Part4	Part4: Social performance (S series)		
S1	(S1) Responsibility to government		
S1.1	S1.1 Regulatory compliance system		
S1.2	S1.2 Compliance training		
S1.3	S1.3 Fight against commercial bribery and corruption	G4-DMA	G4-DMA for the Anti-corruption Aspect
S1.4	S1.4 Compliance audit performance		
S1.5	S1.5 Total tax payments	G4-EC1	Direct economic value generated and distributed
S1.6	S1.6 Response to government policy		
S1.7	S1.7 Policy or measures ensuring employment and/or job creation	G4-DMA	G4-DMA for the Employment Aspect G4-DMA for the Indirect Economic Impacts Aspect
S1.8	S1.8 Number of jobs created during reporting period	G4-EC8 G4-LA1	Significant indirect economic impacts, including the extent of impacts Total number and rates of new employee hires and employee turnover by age group, gender, and region
S2	(S2) Responsibility to employees		
S2.1	S2.1 Coverage of employment contract	G4-10-a G4-10-b	a. Report the total number of employees by employment contract and gender. b. Report the total number of permanent employees by employment type and gender.

ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
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S2.2	S2.2 Collective bargaining and coverage of collective contract	G4-11	a. Report the percentage of total employees covered by collective bargaining agreements.
S2.3	S2.3 Democratic management		
S2.4	S2.4 Percentage of unionized employees		
S2.5	S2.5 Number of employee complaints filed, handled and resolved through employee complaint handling mechanism		
S2.6	S2.6 Employee privacy management		
S2.7	S2.7 Protection of rights and interests of part-time workers, temporary workers and outsourced workers		
S2.8	S2.8 The minimum wage and percentage of local minimum wage by place of business	G4-EC5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation
S2.9	S2.9 Coverage of social insurance	G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation
S2.10	S2.10 Overtime pay		
S2.11	S2.11 Number of days of paid annual leave per capital per year		
S2.12	S2.12 Welfare system by nature of employment (formal and informal)	G4-LA2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation
S2.13	S2.13 Percentage of female managers		
S2.14	S2.14 Percentage of ethnic minority employees or employees of other races	G4-LA12	Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity
S2.15	S2.15 Percentage or number of disabled employees		

ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
S2.16	S2.16 Percentage of employee members on the occupational health and safety committee	G4-LA5	Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs
S2.17	S2.17 Occupational disease control policy	G4-DMA	G4-DMA for the Occupational Health and Safety Aspect
S2.18	S2.18 Occupational safety and health training	G4-LA9	Average hours of training per year per employee by gender, and by employee category
S2.19	S2.19 Additional cases of occupational disease and total number of occupational disease cases during the reporting period	G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender
S2.20	S2.20 Work-related injury prevention policy and measures	G4-DMA	G4-DMA for the Occupational Health and Safety Aspect
S2.21	S2.21 Employee counseling policy/measures		
S2.22	S2.22 Coverage of health checkup and health records		
S2.23	S2.23 Provision of equal health and safety protection to part-time workers, temporary workers, contract workers and subcontractors' employees	G4-DMA	G4-DMA for the Occupational Health and Safety Aspect
S2.24	S2.24 Career path	G4-LA9	Average hours of training per year per employee by gender, and by employee category
S2.25	S2.25 Employee training system	G4-LA10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings
S2.26	S2.26 Employee training performance	G4-LA11	Percentage of employees receiving regular performance and career development reviews, by gender and by employee category
S2.27	S2.27 Investment in employee assistance		
S2.28	S2.28 Provision of special protection to special groups (such as pregnant and lactating women)	G4-EC3	Coverage of the organization's defined benefit plan obligations
S2.29	S2.29 Respecting employees' family responsibility and spare time and ensuring work-life balance	G4-LA2	Benefits provided to fulltime employees that are not provided to temporary or parttime employees, by significant locations of operation

ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
S2.30	S2.30 Employee satisfaction		
S2.31	S2.31 Employee turnover rate	G4-LA1	Total number and rates of new employee hires and employee turnover by age group, gender, and region
S3	(S3) Work safety		
S3.1	S3.1 Work safety management system	G4-DMA	G4-DMA for the Occupational Health and Safety Aspect
S3.2	S3.2 Emergency management mechanism		
S3.3	S3.3 Safety education and training	G4-LA9	Average hours of training per year per employee by gender, and by employee category
S3.4	S3.4 Safety training performance		
S3.5	S3.5 Input in work safety	G4-DMA	G4-DMA for the Occupational Health and Safety Aspect
S3.6	S3.6 Number of industrial accidents	G4-LA6	Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of workrelated fatalities, by region and by gender
S3.7	S3.7 Employee fatalities		
S4	(S4) Community involvement		
S4.1	S4.1 Assessment of environmental and social impact on local communities both during and after business operations		
S4.2	S4.2 Percentage of new construction projects with environmental and social impact assessment	G4-SO1	Percentage of operations with implemented local community engagement, impact assessments, and development programs
S4.3	S4.3 Process for community representative's involvement in project development or implementation	G4-SO2	Operations with significant actual and potential negative impacts on local communities
S4.4	S4.4 Developing or supporting public-welfare projects in local community		

ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
S4.5	S4.5 Local employment policy	G4-EC6 G4-DMA	Proportion of senior management hired from the local community at significant locations of operation G4-DMA for the Market Presence Aspect
S4.6	S4.6 Percentage of local employees		
S4.7	S4.7 Percentage of local employees in senior management by principal place of business	G4-EC6	Proportion of senior management hired from the local community at significant locations of operation
S4.8	S4.8 Local sourcing policy	G4-DMA	G4-DMA for the Procurement Practices Aspect
S4.9	S4.9 Corporate charity policy or main areas of charity		
S4.10	S4.10 Corporate non-profit foundation	G4-EC7	Development and impact of infrastructure investments and services supported
S4.11	S4.11 Overseas charity	G4-EC8	Significant indirect economic impacts, including the extent of impacts
S4.12	S4.12 Total donation	G4-SO6	Total value of political contributions by country and recipient/beneficiary
S4.13	S4.13 Company policy and measures supporting employee volunteerism		
S4.14	S4.14 Employee volunteerism performance		
Part5	Part5: Environmental performance (E Series)		
E1	(E1) Green operation		
E1.1	E1.1 Establishment of environmental management organization and policy	G4-DMA	G4-DMA for any Environmental Aspect
E1.2	E1.2 Early warning and emergency response mechanism for environmental protection		
E1.3	E1.3 Participation in or sign-up to environmental organizations or initiatives	G4-15	a. List externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.

ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
E1.4	E1.4 Environmental impact assessment	G4-DMA	G4-DMA for any Environmental Aspect
E1.5	E1.5 Total investment in environmental protection	G4-EN31	Total environmental protection expenditures and investments by type
E1.6	E1.6 Environmental training and education		
E1.7	E1.7 Environmental training performance		
E1.8	E1.8 Environmental information disclosure		
E1.9	E1.9 Procedure for and frequency of communication with local communities on environmental impact and risks		
E1.10	E1.10 Green workplace initiatives		
E1.11	E1.11 Green workplace performance		
E1.12	E1.12 Energy conservation from reduced business trips	G4-EN30	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce
E1.13	E1.13 Green buildings and points of sale		
E2	(E2) Green factory		
E2.1	E2.1 Establishment of energy management system	G4-DMA	G4-DMA for the Energy Aspect
E2.2	E2.2 Energy conservation policy and measures		
E2.3	E2.3 Total annual energy consumption	G4-EN3 G4-EN4	Energy consumption within the organization Energy consumption outside of the organization
E2.4	E2.4 Per unit output total energy consumption	G4-EN5	Energy intensity

ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
E2.5	E2.5 Company policy and measures for use of new energy, renewable energy or clean energy	G4-DMA	G4-DMA for the Energy Aspect
E2.6	E2.6 Consumption of new energy, renewable energy or clean energy	G4-EN3 G4-EN4	Energy consumption within the organization Energy consumption outside of the organization
E2.7	E2.7 Policy, measures or technology for emission reduction	G4-DMA	G4-DMA for the Emissions Aspect
E2.8	E2.8 Exhaust gas emissions and reductions	G4-EN20 G4-EN21	Emissions of ozonedepleting substances (ODS) NOx, SOx, and other significant air emissions
E2.9	E2.9 Policy, measures or technology for reducing effluent discharge	G4-DMA	G4-DMA for the Effluents and Waste Aspect
E2.10	E2.10 Effluent volume and reductions	G4-EN22	Total water discharge by quality and destination
E2.11	E2.11 Policy, measures or technology for reducing waste emission	G4-DMA	G4-DMA for the Effluents and Waste Aspect
E2.12	E2.12 Waste emission and reduction	G4-EN23	Total weight of waste by type and disposal method
E2.13	E2.13 Policy and measures supporting recycling economy	G4-EN2 G4-DMA G4-DMA	Percentage of materials used that are recycled input materials G4-DMA for the Materials Aspect G4-DMA for the Products and Services Aspect
E2.14	E2.14 Recycling rate of renewable resources		
E2.15	E2.15 Water-saving business operations	G4-DMA	G4-DMA for the Water Aspect
E2.16	E2.16 Annual fresh water consumption/per unit industrial value added fresh water consumption		

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E2.17	E2.17 Use of treated water	G4-EN10	Percentage and total volume of water recycled and reused
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E2.18	E2.18 GHG gas emission reduction plan and results	G4-DMA	G4-DMA for the Emissions Aspect
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E2.19	E2.19 GHG gas emissions and reductions	G4-EN19	Reduction of greenhouse gas (GHG) emissions
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E3	(E3) Green products		
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E3.1	E3.1 Percentage of suppliers accredited to ISO14000 environmental management system.		
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E3.2	E3.2 Measures to improve the environmental awareness and capabilities of suppliers	G4-DMA	G4-DMA for the Supplier Environmental Assessment Aspect
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E3.3	E3.3 Number and incidence of environmental penalties imposed on suppliers		
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E3.4	E3.4 Support of development and distribution of green and low-carbon products.	G4-EN7	Reductions in energy requirements of products and services
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E3.5	E3.5 Measures for reclamation of waste and obsolete products and their effectiveness	G4-EN28	Percentage of products sold and their packaging materials that are reclaimed by category
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E3.6	E3.6 Policy on reduced use and reclamation of packaging materials	G4-DMA	G4-DMA for the Products and Services Aspect
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E4	(E4) Green ecology		
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ID	KPI CASS-CSR3.0	ID	Standard Disclosure GRI G4 Guidelines
E4.1	E4.1 Biodiversity conservation	G4-EN11	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas
E4.2	E4.2 Protection of natural habitats, wetlands, forests, wildlife corridors and agricultural lands in construction projects	G4-EN12	Description of significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas
E4.3	E4.3 Ecological rehabilitation and amangement	G4-EN13	Habitats protected or restored
E4.4	E4.4 Rate of ecological rehabilitation	G4-EN14	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by operations, by level of extinction risk
E4.5	E4.5 Environmental initiatives	G4-DMA	G4-DMA for any Environmental Aspect
Part6	Part6: Report appendix (A series)		
A1	(A1) Plan		
A2	(A2) Comments on report	G4-32-c	c. Report the reference to the External Assurance Report, if the report has been externally assured. GRI recommends the use of external assurance but it is not a requirement to be 'in accordance' with the Guidelines.
A3	(A3) References and index	G4-33-a	a. Report the organization's policy and current practice with regard to seeking external assurance for the report.
A4	(A4) Reader feedback	G4-32-a	a. Report the 'in accordance' option the organization has chosen.
A4	(A4) Reader feedback	G4-31	a. Provide the contact point for questions regarding the report or its contents.

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