**APPENDIX A**

**TABLE A1 Firms sampled in this study**

| Listed ID | Firm | Wechat Name | Website of Sustainability Report |
| --- | --- | --- | --- |
| 000027 | Shenzhen Energy Group Co.,Ltd. | 深圳能源 | https://www.sec.com.cn/ |
| 000539 | Guangdong Electric Power Development Co.,Ltd. | 粤电力 | https://www.ged.com.cn/cn/ |
| 000690 | Guangdong Baolihua New Energy Stock Co.,Ltd. | 广东宝丽华集团有限公司 | http://www.baolihua.com.cn/ |
| 000819 | Yueyang Xingchang Petrochemical Co.,Ltd. | 岳阳兴长 | http://www.yyxc0819.com/ |
| 000883 | Hubei Energy Group Co.,Ltd. | 湖北能源小微 | https://www.hbny.com.cn/ |
| 000937 | Jizhong Energy Resources Co.,Ltd. | 冀中能源 | http://www.jznyjt.com/ |
| 000983 | Shanxi Xishan Coal and Electricity Power Co.,Ltd. | 西山煤电 | https://www.xsmd.com.cn/index.php?fid=354081866 |
| 000993 | Fujian MinDong Electric Power Co.,Ltd. | 闽东电力 | http://www.mdep.com.cn/ |
| 002039 | Guizhou Qianyuan Power Co.,Ltd. | 黔源电力 | http://www.gzqydl.cn/site/756/index.html |
| 002479 | Zhejiang Fuchunjiang Environmental Thermoelectric Co.,Ltd. | 富春环保 | http://www.zhefuet.com/ |
| 002608 | Jiangsu Guoxin Corp.,Ltd. | 江苏国信股份 | http://www.jsgxgf.com/ |
| 002911 | Foran Energy Group Co.,Ltd. | 佛山燃气 | http://www.jsgx.net/index-pc.aspx |
| 600025 | Huaneng Lancang River Hydropower Co.,Ltd. | 华能澜沧江 | https://www.hnlcj.cn/ |
| 600027 | Huadian Power International Corporation Ltd. | 华电国际公司 | http://www.hdpi.com.cn/site/487/index.html |
| 600028 | China Petroleum&Chemical Corporation | 中国石化 | http://www.sinopecgroup.com/group/ |
| 600098 | Guangzhou Development Group Incorporated | 广州发展 | http://www.gdg.com.cn/ |
| 600116 | Chongqing Three Gorges Water Conservancy And Electric Power Co.,Ltd. | 三峡水利 | http://www.cqsxsl.com/ |
| 600123 | Shanxi Lanhua Sci-Tech Venture Co.,Ltd. | 兰花科创 | http://www.chinalanhua.com/ |
| 600167 | Luenmei Quantum Co.,Ltd. | 联美控股官微 | http://www.luenmei.com/ |
| 600188 | Yanzhou Coal Mining Co.,Ltd. | 兖州煤业 | http://www.yanzhoucoal.com.cn/ |
| 600236 | Guangxi Guiguan Electric Power Co.,Ltd. | 桂冠电力 | http://www.ggep.com.cn |
| 600256 | Guanghui Energy Co.,Ltd. | 广汇能源 | http://www.xjguanghui.com/ |
| 600310 | Guangxi Guidong Electric Power Co.,Ltd | 桂东电力 | https://www.gdep.com.cn/ |
| 600396 | Shenyang Jinshan Energy Co.,Ltd. | 华电金山 | https://www.chd.com.cn/site/2/index.html[[1]](#footnote-1) |
| 600505 | Sichuan Xichang Electric Power Co.,Ltd. | 西昌电力 | http://www.scxcdl.com/ |
| 600508 | Shanghai Datun Energy Resources Co.,Ltd. | 大屯之声 | http://www.sdtny.com/ |
| 600578 | Shanghai Datun Energy Resources Co.,Ltd. | 北京京能电力股份有限公司 | https://www.jingnengpower.com/ |
| 600635 | Shanghai Dazhong Public Utilities(Group) Co.,Ltd. | 大众公用集团 | https://www.dzug.cn/ |
| 600644 | Leshan Electric Power Co.,Ltd. | 乐山电力 | http://www.lsdl600644.com/ |
| 600674 | Sichuan Chuantou Energy Co.,Ltd. | 川投能源 | http://www.ctny.com.cn/ |
| 600688 | Sinopec Shanghai Petrochemical Co.,Ltd. | 中国石化上海石油 | http://spc.sinopec.com/spc/ |
| 600726 | Huadian Energy Co.,Ltd. | 华电能源 | http://www.hdenergy.com/site/176/index.html |
| 600744 | DaTang HuaYin Electric Power Co.,Ltd. | 华银电力 | http://www.hypower.com.cn/gsgk/ |
| 600792 | Yunnan Coal&Energy Co.,Ltd. | 云煤能源 | http://www.ymnygf.com/ |
| 600795 | GD Power Development Co.,Ltd. | 国电电力 | http://www.600795.com.cn/ |
| 600803 | Hebei Veyong Bio-chemical Co.,Ltd. | 新奥股份 | https://www.enn.cn/pageshow?pageId=1440505892360679424 |
| 600900 | China Yangtze Power Co.,Ltd. | 长江电力 | https://www.cypc.com.cn/cypcweb/cypc/index.html |
| 600903 | Guizhou Gas Group Corporation Ltd. | 贵州燃气 | https://www.guizhougas.com/ |
| 600917 | Chongqing Gas Group Corporation Ltd. | 重庆燃气集团 | http://www.cqgas.cn/portal |
| 600979 | Sichuan Guangan AAA Public Co.,Ltd. | 广安爱众 | https://www.sc-aaa.com/ |
| 600985 | Huaibei Mining Holdings Co.,Ltd. | 淮北矿业 | http://www.hbcoal.com/ |
| 601088 | China Shenhua Energy Co.,Ltd. | 中国神华 | http://www.shenhuachina.com/ |
| 601101 | Beijing Haohua Energy Resource Co.,Ltd. | 昊华能源 | https://www.bjhhny.com/ |
| 601139 | Shenzhen Gas Corporation Ltd. | 深圳燃气 | https://www.szgas.com.cn/index.html |
| 601225 | Shaanxi Coal Industry Co.,Ltd. | 陕西煤业 | https://www.shccig.com/ |
| 601619 | Ningxia Jiaze Renewables Corporation Ltd. | 嘉泽新能 | http://www.jzne.net.cn/ |
| 601857 | PetroChina Co.,Ltd. | 中国石油 | http://www.cnpc.com.cn/cnpc/index.shtml |
| 601898 | China Coal Energy Co.,Ltd. | 中煤能源股份 | https://www.chinacoal.com/ |
| 601918 | China Coal Xinji Energy CO.,Ltd. | 中煤新集在线 | https://xinji.chinacoal.com/ |
| 601985 | China National Nuclear Power Co.,Ltd. | 中国核电 | https://www.cnnp.com.cn/ |
| 601991 | Datang International Power Generation Co.,Ltd. | 大唐国际发电股份有限公司 | http://www.dtpower.com/ |
| 603053 | Chengdu Gas Group Corporation Ltd. | 成都燃气 | https://www.cdgas.com/ |
| 603318 | Shuifa Energas Gas Co.,Ltd. | 水发燃气 | http://www.energas.cn/ |

**APPENDIX B**

**TABLE B1. Scoring System and Examples for Content Analysis**

| Level-1 Indic-ator | Definition | Level-2 Indic-ator | Definition | GRI code | Explanation | Examples of scoring |
| --- | --- | --- | --- | --- | --- | --- |
| EN | environment | EN01 | Strategy and Analysis (Environment) | 2 | Describe the key influence, risks and opportunities | not available |
| EN02 | Organizational Profile (Environment) | 1415 | Environmental regulations, principles, or other initiatives developed by external bodies to which the organization adheres, et al. | Firm (600027) reported: "Combined with the social responsibility month activity of 'China Huadian Degree Care', volunteers from Shenyang Thermoelectric Company came to the bank of the Beisha River in Sujiatun to participate in Shenyang 2020 June 5th Environmental Day activity". We marked 1 point for the EN02 dimension. |
| EN03 | Materials | EN1EN2 | The volume or weight of the material used, et al. | Firm (600028) reported: "… the recycling rate of the plate is more than 90%, which can reduce 3.38 million tons of solid waste every year". We marked 2 points for the EN03 dimension. |
| EN04 | Energy | DMAEN3EN4EN5EN6EN7 | Energy consumption within the facility, et al. | Firm (000937) reported: "The daily consumption of natural gas in the company is about 40,000 cubic meters, mainly used in the pure oxygen combustion system of the pool kiln, and partly used in gas-fired drying stoves, gas-fired boilers , and other systems". We marked 2 points for the EN04 dimension. |
| EN05 | Water | EN8EN9EN10 | The percentage and total amount of water recovered and reused, et al. | Firm (000937) reported: "The waste water produced by coal washing is reused after precipitation treatment …, and the recycling rate reaches 100%". We marked 2 points for the EN05 dimension. |
| EN06 | Biodiversity | DMAEN11EN12EN13EN14 | Protected or restored habitat, et al. | Firm (002039) reported: "Measures such as species multiplication and release, ecological flow discharge, rare plants, and ancient trees are transplanted and protected, to effectively protect and improve the ecological environment, and to keep 'clean water and green mountains' ". We marked 1 point for the EN06 dimension. |
| EN07 | Emissions | DMAEN15EN16EN17EN18EN19EN20EN21 | Reduced greenhouse gas emissions, et al. | Firm (600116) reported: "Annual carbon dioxide emission reduction reaches 408.78t". We marked 2 points for the EN07 dimension. |
| EN08 | Effluents and Waste | EN22EN23EN24EN25EN26 | Total weight of waste treated, et al. | Firm (000937) reported: "The firm accumulated in the south bank of the Qilihe River, existing for more than 40 years, 2.2 million cubic meters of gangue mountain was used to build the roadbed of Xingfen Expressway, becoming the first gangue mountain to be eliminated in Hebei Province, but also saved valuable land resources". We marked 2 points for the EN08 dimension. |
| EN09 | Products and Services (Environment) | EN27EN28 | The reduction in the environmental impact of products and services, et al. | not available |
| EN10 | Compliance (Environment) | EN29 | The number of fines for violating environmental laws and regulations and the number of incidents, et al. | Firm (600025) reported: "The Company strictly complies with the environmental laws and regulations of China and the host country of the project, conducts an environmental assessment by the law at the stage of project feasibility study, and strictly implements various environmental protection measures at the stage of the construction and operation". We marked 1 point for the EN10 dimension. |
| EN11 | Transport | EN30 | The environmental impact of transported products and other materials, et al. | not available |
| EN12 | Overall | EN31 | Total expenditure and investment on environmental protection, et al. | Firm (000937) reported: "We furtherly deepened and refined environmental protection measures, invested more than 6 million yuan to improve the environment, and helped our city win the tough battle against air pollution". We marked 2 points for the EN12 dimension. |
| EN13 | Environmental Grievance Mechanisms | DMAEN34 | The number of environmental impact complaints filed, processed and resolved through formal complaint mechanisms, et al. | not available |
| EN14 | Product and Service Labeling (Environment) | PR3 | The type of product and service information required by the agency's procedures for product and service information and identification, et al. | not available |
| EN15 | Stakeholder Engagement (Environment) | 2627 | Methods of stakeholder engagement, including the groups involved and the frequency of participation, et al. | not available |
| EN16 | Non-GRI Others (Environment) | not available | Waste disposal rate; carbon sink; environmental training and education, et al. | Firm (000983) reported: "On May 19, Jincheng Company organized environmental protection knowledge training". We marked 1 point for the EN16 dimension. |
| CU | customer | CU01 | Organizational Profile (Customer) | 4915 | The organization's major brands, products, services, and organizational size, et al. | Firm (000027) reported: "From September 2 to 21, Fengda Power Plant provided a safe and stable external heat supply for the first time for 20 consecutive days, with 2,303 tons of steam supplied". We marked 2 points for the CU01 dimension. |
| CU02 | Anti-corruption (Customer) | DMASO3SO4SO5 | Training on anti-corruption policy, corruption incidents and actions taken, et al. | not available |
| CU03 | Customer Health and Safety (Customer) | DMAPR1PR2 | In order to improve the important product and service category, the percentage of the impact on the health and safety assessment, et al. | not available |
| CU04 | Product and Service Labeling (Customer) | DMAPR3PR4PR5 | Customer satisfaction survey results, et al. | Firm (002911) reported: "Comprehensive user satisfaction reached 99.73%". We marked 2 points for the CU04 dimension. |
| CU05 | Marketing Communications (Customer) | PR6 | The sale of prohibited or controversial products, et al. | not available |
| CU06 | Customer Privacy (Customer) | PR8 | Total number of confirmed breaches of customer privacy and data loss, et al. | not available |
| CU07 | Compliance (Product Responsibility) | PR9 | The amount of fines imposed for violating laws and regulations governing the provision and use of products and services, et al. | not available |
| CU08 | Stakeholder Engagement (Customer) | 2627 | Methods of stakeholder engagement, including the groups involved and the frequency of participation, et al. | Firm (600098) reported: " On the afternoon of December 22, 2020, the 9th Service Quality social Supervisor and customer representative Conference of Guangzhou Gas Group Co., Ltd. was successfully held in Conference Room 3 on the 6th floor of the Development Center. A total of 42 people attended the meeting". We marked 2 points for the CU08 dimension. |
| CU09 | Ethics and Integrity (Customer) | 565758 | The values, principles, standards and codes of conduct of the organization, et al. | Firm (600369) reported: "… the firm with high-quality service, and comfortable temperature in exchange for the recognition of the people, our business philosophy is widely spread". We marked 1 point for the CU09 dimension. |
| CU10 | Non-GRI Others (Customer) | not available | Research platform construction; secure energy supply; number of new patents | Firm (000937) reported: "Today, we have 15 provincial-level innovation studios! Every unit in the Xingtai mining area has a provincial-level innovation studio". We marked 2 points for the CU10 dimension. |
| EM | employee | EM01 | Organizational Profile(Employee) | 91011405152 | The process by which the highest governing bodies decentralize economic, environmental, and social issues, et al. | Firm (600985) reported: "On December 23, Huaibei Mining Group held the 2021 annual wage collective bargaining meeting. According to the agreement, to attend the meeting of the composition of the Huaibei Mining Group representatives of the administrative side, staff representatives of each 7". We marked 2 points for the EM01 dimension. |
| EM02 | Ethics and Integrity (Employee) | 565758 | For internal and external mechanism of moral and legal advice, et al. | Firm (601985) reported: "The cadres and the masses were welcome to report the above-mentioned issues related to the epidemic prevention and control work in a pragmatic, serious, and responsible attitude. Hotline for reporting: 010-68555359. Email: subo@cnnc.com.cn". We marked 1 point for the EM02 dimension. |
| EM03 | Stakeholder Engagement (Employee) | 2627 | Key issues raised in stakeholder engagement, and ways in which institutions respond, et al. | Firm (600116) reported: "... chairman Ye Jianqiao fully affirmed the achievements made by all the employees of Wujiang Industry and Jurong Power in company restructuring, production and operation, and answered the key questions of common concern to the employees". We marked points for the EM03 dimension. |
| EM04 | Economic Performance (Employee) | EC1 | Direct economic value generated and distributed by institutions, et al. | Firm (000983) reported: "The per capita income of employees reached 89,000 yuan, which was the highest in history". We marked 2 points for the EM04 dimension. |
| EM05 | Market Presence (Employee) | EC5 | Gender-based wage The ratio of the starting salary to the local minimum wage in an organization's critical location of operation, et al. | not available |
| EM06 | Employment (Employee) | LA1LA2LA3 | Benefits provided to employees other than temporary or part-time employees at the organization's main premises, et al. | Firm (600508) reported: "The company introduced a measure to benefit the people, for all registered staff to buy 'Hui Xu Bao'. The first part includes the out-of-pocket part within the scope of medical insurance; the second part includes the 22 kinds of negotiated drugs in China charged by the outpatient department according to the disease; the third part includes the out-of-pocket part outside the scope of medical insurance". We marked 2 points for the EM06 dimension. |
| EM07 | Labor/Management Relations (Employee) | LA4 | Minimum notification period for business changes, et al. | not available |
| EM08 | Occupational Health and Safety (Employee) | DMALA5LA6LA7LA8 | Types of work-related injuries and deaths of employees by sex and region, et al. | Firm (000883) reported: "The company has achieved the 'three-zero' goal of 'epidemic prevention and zero infection, safety and zero accidents, and zero production without stopping' ". We marked 1 point for the EM08 dimension. |
| EM09 | Training and Education (Employee) | LA9LA10LA11 | The average training time of employees, et al. | Firm (002911) reported: " Key Indicator Staff Training: 2,374 person-times; total Training Time: 47,101 class hours". We marked 2 points for the EM09 dimension. |
| EM10 | Diversity and Equal Opportunity (Employee) | LA12 | Employee composition divided by gender, age and other indicators, et al. | not available |
| EM11 | Equal Remuneration for Women and Men (Employee) | DMALA13 | Ratio of basic remuneration for men and women by type of employee and principal place of business, et al. | not available |
| EM12 | Labor Practices Grievance Mechanisms (Employee) | DMALA13 | Number of Labour practice complaints handled and resolved through formal appeal mechanisms, et al. | not available |
| EM13 | Non-discrimination (Employee) | HR3 | The number of discrimination incidents and corrective actions taken, et al. | not available |
| EM14 | Freedom of Association and Collective Bargaining (Employee) | DMAHR4 | Policies that might be thought to influence an employee's decision to join a union or bargain collectively, et al. | not available |
| EM15 | Child Labor (Employee) | HR5 | Identified major child labor event risk firms and suppliers, and institutions for the effective abolition of child labor and measures, et al. | not available |
| EM16 | Forced or Compulsory Labor (Employee) | HR6 | It is considered the existence of a significant risk of forced or compulsory labor enterprise and supplier, as well as the mechanism to eliminate all forms of forced or compulsory labor, et al. | not available |
| EM17 | Security Practices (Employee) | HR7 | Percentage of security personnel trained in operationally relevant human rights policies and procedures, et al. | not available |
| EM18 | Indigenous Rights (Employee) | HR8 | Total number of violations of indigenous rights and actions taken, et al. | not available |
| EM19 | Grievance Mechanisms for Impacts on Society (Employee) | DMASO11 | Number of complaints about social impact filed, processed and resolved by the agency through formal complaints mechanisms, et al. | not available |
| EM20 | Human Rights Grievance Mechanisms (Employee) | DMAHR12 | Number of complaints about human rights implications filed, processed and resolved by the agency through formal complaints mechanisms, et al. | not available |
| EM21 | Anti-corruption (Employee) | DMASO3SO4SO5 | Training on anti-corruption policy, corruption incidents and actions taken, et al. | Firm (600985) reported: "In 2019, because of violating regulations and disciplines, 3 management and technical cadres in Luling Mine were exhorted, 30 were interviewed, and 42 were lowered for market-oriented wages". We marked 2 points for the EM21 dimension. |
| EM22 | Non-GRI Others (Employee) | not available | Help employees in difficulty; occupational health management; employee career development, et al. | Firm (600985) reported: "During the Spring Festival this year, 58 workers and 29 Party members in need were helped, visited, and consoled". We marked 2 points for the EM22 dimension. |
| SU | supplier | SU01 | Organizational Profile (Supplier) | 1213 | Describe the organization's supply chain situation, et al. | Firm (601985) reported: "In the construction of the demonstration project 'Hualong 1st', the localization rate of pump equipment exceeds 90%". We marked 2 points for the SU01 dimension. |
| SU02 | Procurement Practices (Supplier) | DMAEC9 | Actions taken by the organization to identify and adjust its role in causing or contributing to negative impacts in the supply chain, et al. | Firm (000983) reported: "The company through the registered capital, production qualification, credit degree, and credit rating review, comes up with a comprehensive evaluation system, establish a list of qualified suppliers". We marked 1 point for the SU02 dimension. |
| SU03 | Anti-corruption (Supplier) | DMASO3SO4SO5 | Institutional training on anti-corruption policies and procedures, et al. | Firm (000883) reported: "We bring tendering and procurement and project implementation management into the scope of clean government talks and strictly implement them as a system to ensure the integrity of tendering and procurement". We marked 1 point for the SU03 dimension. |
| SU04 | Stakeholder Engagement (Supplier) | 2627 | Methods of stakeholder engagement, including the groups involved and the frequency of participation, et al. | not available |
| SU05 | Ethics and Integrity (Supplier) | 5758 | For internal and external mechanism of moral and legal advice, et al. | not available |
| SU06 | Employment (Supplier) | DMA | Describe the non-compliance within the institutional supply chain and the actions taken by the organization, et al. | not available |
| SU07 | Forced or Compulsory Labor (Supplier) | HR6 | It is considered the existence of a significant risk of forced or compulsory labor enterprise and supplier, as well as the mechanism to eliminate all forms of forced or compulsory labor, et al. | not available |
| SU08 | Supplier Assessment for Labor Practices (Supplier) | DMALA14LA15 | The system for selecting suppliers using labor practice standards and the percentage of new suppliers selected, et al. | not available |
| SU09 | Supplier Human Rights Assessment (Supplier) | DMAHR10HR11 | The system for screening suppliers using human rights criteria and the percentage of new suppliers selected, et al. | not available |
| SU10 | Supplier Assessment for Impacts on Society (Supplier) | DMASO9SO10 | The system for selecting suppliers using social impact criteria and the percentage of new suppliers selected, et al. | not available |
| SU11 | Supplier Environmental Assessment (Supplier) | DMAEN32EN33 | The system for selecting suppliers using environmental criteria and the percentage of new suppliers selected, et al. | not available |
| SU12 | Environmental Grievance Mechanisms (Supplier) | DMAEN34 | The number of environmental impact complaints filed, processed and resolved through formal complaint mechanisms, et al. | not available |
| SU13 | Labor Practices Grievance Mechanisms (Supplier) | DMALA16 | The number of labor practices impact complaints filed, processed and resolved through formal complaint mechanisms, et al. | not available |
| SU14 | Grievance Mechanisms for Impacts on Society (Supplier) | DMASO11 | The number of society impact complaints filed, processed and resolved through formal complaint mechanisms, et al. | not available |
| SU15 | Human Rights Grievance Mechanisms (Supplier) | DMAHR12 | The number of human rights impact complaints filed, processed and resolved through formal complaint mechanisms, et al. | not available |
| SU16 | Non-GRI Others (Supplier) | not available | Help industry development; supplier social responsibility training and performance; supplier management (management of suppliers during the epidemic), et al. | Firm (601985) reported: "At the same time, China Nuclear Group has united 58 state-owned firms and more than 140 private firms, driving more than 5,000 firms in the upstream and downstream industrial chains, and jointly broke through the localization of 411 sets of core equipment …". We marked 2 points for the SU16 dimension. |
| CO | community | CO01 | Organizational Profile (Community) | 49101315 | Environmental regulations, principles, or other initiatives developed by external bodies to which the organization adheres, et al. | Firm (600688) reported: "All the employees of the company's 6 female civilized posts actively responded to the initiative of the Women's Federation to support female medical workers in the front line of epidemic prevention and control". We marked 2 points according for the CO01 dimension. |
| CO02 | Economic Performance (Community) | EC1 | Direct economic value generated and distributed by institutions, et al. | Firm (000027) reported: "The group has successively organized donations of more than 6 million yuan to build eight hope schools in Sandu …". We marked 2 points for the CO02 dimension. |
| CO03 | Market Presence (Community) | EC6 | The proportion of local community senior managers employed in key operational locations | not available |
| CO04 | Stakeholder Engagement (Community) | 2627 | Key issues raised in stakeholder engagement, and ways in which institutions respond, et al. | Firm (000983) reported: "On June 12, Chang Yanzhong, Director of the Staff Service Center of Taiyuan Federation of Trade Unions, Pan Xiaoshan, deputy director of the Office, and others went to Malan Mine to supervise the work of the workers with difficulties in filing and getting out of trouble". We marked 1 point for the CO04 dimension. |
| CO05 | Ethics and Integrity (Community) | 565758 | The values, principles, standards and codes of conduct of the organization, et al. | Firm (000027) reported: "We has always practiced the development concept of 'for the environment and for the future'. All energy ecological parks of the firm put into operation are equipped with popular science education places open to the public". We marked 1 point for the CO05 dimension. |
| CO06 | Indirect Economic Impacts (Community) | DMAEC7EC8 | Significant indirect economic effects, including their magnitude, et al. | Firm (000983) reported: "Ximing Mine has covered all the slopes and reshaped the mountain with loess, and planted peach trees, apricot trees, pear trees, apple trees and so on. After a 3-year maintenance period, they will be handed over to Xiaoximing Village…. provide real benefits for the villagers and solve the problem of sustainable development". We marked 1 point for the CO06 dimension. |
| CO07 | Procurement Practices (Community) | DMAEC9 |  | not available |
| CO08 | Local Communities (Community) | DMASO1SO2 |  | not available |
| CO09 | Anti-corruption (Community) | DMASO3SO4SO5 | Training on anti-corruption policy, corruption incidents and actions taken, et al. | not available |
| CO10 | Public Policy (Community) | DMASO6 | Regulations, principles, or other initiatives developed by external bodies to which the organization adheres, et al. | not available |
| CO11 | Anti-competitive Behavior (Community) | SO7 | The total number of anti-competitive and anti-monopoly actions and their results, et al. | not available |
| CO12 | Compliance (Community) | SO8 | The number of fines for violating environmental laws and regulations and the number of incidents, et al. | not available |
| CO13 | Environmental Grievance Mechanisms (Community) | DMAEN34 | The number of environmental impact complaints filed, processed and resolved through formal complaint mechanisms, et al. | not available |
| CO14 | Labor Practices Grievance Mechanisms (Community) | DMALA16 | The number of labor practices impact complaints filed, processed and resolved through formal complaint mechanisms, et al. | not available |
| CO15 | Grievance Mechanisms for Impacts on Society (Community) | DMASO11 | The number of society impact complaints filed, processed and resolved through formal complaint mechanisms, et al. | not available |
| CO16 | Human Rights Grievance Mechanisms (Community) | DMAHR12 | The number of human rights impact complaints filed, processed and resolved through formal complaint mechanisms, et al. | not available |
| CO17 | Customer Health and Safety (Community) | DMAPR2 | The total number of incidents in which regulations and voluntary guidelines relating to information and labeling of products and services are violated, as described by consequence category, et al. | not available |
| CO18 | Compliance ( Community\_Product Liability) | PR9 | The amount of fines imposed for violating laws and regulations governing the provision and use of products and services, et al. | not available |
| CO19 | Non-GRI Others (Community) | not available | Staff localization policy; number of people lifted out of poverty, et al. | Firm (000027) reported: "Zhengsheng Wind Power operation and maintenance team began to receive training from Vietnam State Grid Dispatching Center. The operation and maintenance team members are all Vietnamese nationals, and it will be the first attempt to realize the localization of all the operation and maintenance team members of overseas projects". We marked 1 point for the CO19 dimension. |
| GO | government | GO01 | Strategy and Analysis (Government) | 15 | Environmental regulations, principles, or other initiatives developed by external bodies to which the organization adheres, et al. | Firm (600508) reported: "The company thoroughly implemented the decisions and arrangements of the CPC Central Committee, The State Council, and SASAC, and coordinated the promotion of epidemic prevention and control, production safety, reform, and development of the Party building". We marked 1 point for the GO01 dimension. |
| GO02 | Governance (Government) | 37 | Report on the process of stakeholder consultations with top governance bodies on economic, environmental and social issues, et al. | not available |
| GO03 | Stakeholder Engagement (Government) | 2627 | Key issues raised in stakeholder engagement, and ways in which institutions respond, et al. | Firm (000983) reported: "On February 25, Li Hongqun, Deputy Director of Taiyuan Municipal Supervision Bureau, went to Ximing Mine for investigation and supervision of production safety". We marked 1 point for the GO03 dimension. |
| GO04 | Indirect Economic Impacts (Government) | DMA | Description to understand national, regional or local level of indirect economic effect and carrying out the work | not available |
| GO05 | Ethics and Integrity (Government) | 565758 | Describe the organization's concerns and approaches to unethical or illegal conduct through internal and external mechanisms, et al. | Firm (600188) reported: "To further smooth the channels for complaint reporting during the inspection by Provincial Party Committee and standardize the management of complaint reporting channels, according to the requirements of the inspection team of Provincial Party Committee and the Discipline Commission of Yankuang Group, the channels for complaint reporting during the inspection by Provincial Party Committee of Yankuang Group are hereby notified as follows …". We marked 1 point for the GO05 dimension. |
| GO06 | Economic Performance (Government) | EC1EC4 | Financial assistance received from the government, et al. | Firm (600396) reported: "The third point is to strive for a government heating subsidy of 1 million yuan. The fourth is to complete the government's epidemic prevention subsidy of 400,000 yuan for the training center". We marked 2 points for the GO06 dimension. |
| GO07 | Anti-corruption (Government) | DMASO4SO5 | Institutional procedures for assessing the risk of corruption, et al. | Firm (600396) reported: "The company carries out special rectification and risk investigations. Now, after nearly a month of self-inspection, the investigation is completed". We marked 1 point for the GO07 dimension. |
| GO08 | Compliance (Government\_Product Liability) | PR9 | The amount of fines imposed for violating laws and regulations governing the provision and use of products and services, et al. | not available |
| GO09 | Non-GRI Others (Government) | not available | In addition to taxes and fines, other payments to the government or donations of anti-epidemic materials and services provided; driving employment and practical results, et al. | Firm (000028) reported: "On February 3, 15 barrels of sodium chlorate disinfectant were again sent from Baling Petrochemical Water Affairs Department to Yunxi District People's Government of Yueyang". We marked 2 points for the GO09 dimension. |
| IN | investor | IN01 | Strategy and Analysis (Investor) | 12 | Describe the key influence, risks and opportunities, et al. | Firm (000027) reported: "Dapeng LNG Cold Energy Comprehensive Utilization Project plans to cooperate with Shenzhen Mid-Shenzhen Data Center to organically combine cold energy power generation, cold storage, and data center, to achieve the best industrial matching of win-win economic and social benefits". We marked 1 point for the IN01 dimension. |
| IN02 | Organizational Profile(Investor) | 345678910111213141516 | The organization's major brands, products, services, and organizational size, et al. | Firm (600028) reported: "The company is headquartered in Beijing". We marked 1 point for the IN02 dimension. |
| IN03 | ldentified Material Aspects and Boundaries (Investor) | 17181920212223 |  | not available |
| IN04 | Stakeholder Engagement (Investor) | 24252627 | Key issues raised in stakeholder engagement, and ways in which institutions respond, et al. | Firm (600188) reported: "(The firm) introduce the company's 2019 performance to global investors online through teleconference, and make prospects for the future development of Yanzhou Coal". We marked 1 point for the IN04 dimension. |
| IN05 | Report Profile (Investor) | 282930313233 | List all important aspects identified during the process of defining the content of the report, et al. | not available |
| IN06 | Governance (Investor) | 34353637383940414243444546474849505152535455 | The process by which institutions assess the performance of the highest governing body in the governance of economic, environmental and social issues., et al. | Firm (000027) reported: "On January 14, to promote the scientific and standardized investment decision-making, the group organized the 2019 annual investment project post-evaluation report review meeting ... 8 projects were debriefed, including …". We marked 2 points for the IN06 dimension. |
| IN07 | Ethics and Integrity (Investor) | 565758 | The values, principles, standards and codes of conduct of the organization, et al. | Firm (600025) reported: "We always adhere to cultural cohesion, taking 'struggle-oriented and proud of strivers' as a common value pursuit, and build a cultural system with Manwan characteristics". We marked 1 point for the IN07 dimension. |
| IN08 | Economic Performance (Investor) | EC1EC2EC3 | Direct economic value generated and distributed by institutions, et al. | Firm (600795) reported: "The total profit of the third quarter was 4.042 billion yuan, with a year-on-year growth of 63.37%". We marked 2 points for the IN08 dimension. |
| IN09 | Anti-corruption (Investor) | DMASO3SO4SO5 | Total and percentage of actions assessed for corruption-related risks and identified significant risks, et al. | Firm (600508) reported: "Investigate the integrity risk points of project departments stationed abroad …, and identified 36 integrity risk points". We marked 2 points for the IN09 dimension. |
| IN10 | Investment (Investor\_human rights) | DMAHR1HR2 | The total number of hours the organization trains its staff on human rights policies or procedures relating to human rights in relation to operations, et al. | not available |
| IN11 | Assessment (Investor) | HR9 | Total and percentage of operations that have been subject to human rights reviews or impact assessments, et al. | not available |
| IN12 | Compliance (Investor\_Local Communities) | SO8 | The amount of fines imposed for violating laws and regulations governing the provision and use of products and services, et al. | Firm (601225) reported: "(We) thoroughly implement the spirit of the new Securities Law, and strive to build a listed company respected by the capital market, trusted by investors and recognized by all walks of life". We marked 1 point for the IN12 dimension. |
| IN13 | Compliance (Investor\_Product liability) | PR9 | The amount of fines imposed for violating laws and regulations governing the provision and use of products and services, et al. | Firm (601991) reported: "The company thoroughly implements the Network Security Law of the People's Republic of China and goes all out to ensure the security, stability, and reliability of network information services". We marked 1 point for the IN13 dimension. |
| IN14 | Customer Health and Safety (Investor) | DMAPR1 | Indicate the percentage of critical product and service categories that have undergone health and safety impact assessments to improve the situation, et al. | not available |
| IN15 | Product and Service Labeling (Investor) | DMAPR3PR4 | Customer satisfaction survey results, et al. | not available |
| IN16 | Marketing Communications (Investor) | PR7 | Total number of violations of regulations and voluntary guidelines on information and labeling of products and services, by category of consequences, et al. | not available |
| IN17 | Customer Privacy (Investor) | PR8 | Total number of confirmed breaches of customer privacy and data loss, et al. | not available |
| IN18 | Non-GRI Others (Investor) | not available | Award; investment and financing activities; safety, et al. | Firm (600726) reported: "In the mid-year video conference held by the heads of central firms, the company was awarded the A-level enterprise in the 2019 annual business performance assessment by State-owned Assets Supervision and Administration Commission, which has won this honor for 8 consecutive years, and its business performance assessment score has ranked first among similar firms for 5 consecutive years". We marked 2 points for the IN18 dimension. |

1. The website is the official website of the company group [↑](#footnote-ref-1)