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Standard for ESG evaluation of energy enterprises

能源企业ESG评价标准

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Foreword

This document was drafted in accordance with the provisions of GB/T 1.1—2020 *Directives for standardization — Part 1: Rules for the structure and drafting of standardization documents*.

Please note that some of the contents of this document may involve patents. The issuer of this document is not responsible for identifying patents.

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Introduction

Proposed by the United Nation, Environmental, social and governance (ESG) is a new mode of doing business, which represents an important step for integrating the concept of sustainable development into the development strategy and operation management process of enterprises, an innovative tool for green capital investment and avoidance of non-traditional risks, and an evaluation system for measuring non-financial performance and sustainable development capability of enterprises. This document evaluates energy enterprises from three dimensions: environmental, social and governance. The "environment" dimension focuses on the performance of enterprises in environmental management, climate change response, utilization of key resources and biodiversity protection; The "social" dimension focuses on the performance of enterprises in safety production, implementation of technological innovation, provision of customer value, protection of employees' rights, and social contribution. The "governance" dimension focuses on the performance of enterprise governance structure, adherence to business ethics, implementation of internal risk control, supply chain management, and information disclosure.

As a part of the "Zero Carbon China" standard system and a supporting standard of T/AIAC 006—2023 *Standard for the ESG information disclosure of energy enterprises*, this document aims to "promote excellence by evaluation, avoid risk by evaluation, attract investment by evaluation, and integration by evaluation",

strengthen the deep integration of financial capital and the real economy, enhance the level of sustainable development and international competitiveness of energy enterprises, and promote the construction of the new ecology for the transformation and development of the energy industry.

Standard for ESG evaluation of energy enterprises

1 Scope

This document specifies the application scopes, basic requirements, evaluation principles, evaluation organization, evaluation indexes, evaluation methods, evaluation process, evaluation results for ESG evaluation of energy enterprises.

This document applies to ESG self-evaluation and second-party and third-party evaluation by Chinese energy enterprises conducting energy business at home and abroad and multinational companies conducting energy business in China.

2 Normative references

There are no normative references in this document.

3 Terms and definitions

The following terms and definitions are applicable to this document.

3.1

Energy enterprise

Enterprises engage in the production, supply, construction and other relevant activities of energy sources including coal, petroleum, natural gas, electricity, new energy and renewable energy.

3.2

ESG evaluation

Evaluation of enterprises' sustainable development in three dimensions: environmental, social and corporate governance.

3.3

Policy

The intent or direction of the organization is formally expressed by the top manager.

[SOURCE: GB/T 23331—2022, 3.2.3]

3.4

Environment

The external presence of the organization's operational activities, including air, water, land, natural resources, plants, animals, people and their interrelationships.

NOTE 1: External presence may extend from within the enterprise to the local, regional and global system.

NOTE 2: External presence can be described by biodiversity, ecosystem, climate and other characteristics.

[SOURCE: GB/T 24001—2016, 3.2.1]

3.5

Climate change

Climate change is caused by direct or indirect human activities that alter the composition of the Earth's atmosphere, in addition to natural variations of climate observed during the similar period.

[SOURCE: United Nations Framework Convention on Climate Change, Article 1]

3.6

Energy

Coal, petroleum, natural gas, biomass, electricity, heat and other resources obtain useful energy directly or by processing and conversion.

[SOURCE: Law of the People's Republic of China on Conserving Energy, Article 2]

3.7

Energy efficiency

Output of performance, services, products, commodities, or energy (3.6), as a ratio or other quantitative relationship to input energy.

NOTE: Input and output should be detailed in terms of quality and quantity and can be measurable.

[SOURCE: GB/T 23331—2020, 3.5.3]

3.8

Greenhouse gas

Gaseous constituent of the atmosphere, both natural and anthropogenic, that absorbs

and emits radiation at specific wave lengths within the spectrum of infrared radiation emitted by the earth's surface, the atmosphere and clouds.

NOTE: Unless otherwise specified, greenhouse gases in this document mainly include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆), and nitrogen trifluoride (NF₃).

[SOURCE: GB/T 32150—2015, 3.1]

3.9

Greenhouse gas emission

The total amount of greenhouse gases (3.8) released into the atmosphere at a specific time.

[SOURCE: GB/T 32150—2015, 3.6]

3.10

Carbon neutrality

The statute of greenhouse gas net emission is zero at a specific time.

[SOURCE: PAS 2060: 2014, 3.6, modified]

3.11

Stakeholder

Individuals or groups whose interests may be affected by the decisions or activities of

the organization, and their presence may have a direct or indirect impact on the decisions or activities of the organization.

[SOURCE: GB/T 36000 — 2015, 3.13, modified]

3.12

Employee

Individuals who establish labor relations or de facto labor relations with the organization through a labor contract.

[SOURCE: GB/T 36000 — 2015, 3.20]

3.13

Customer

Organizations or individuals that purchase property, products or services for commercial, private or public purposes.

[SOURCE: GB/T 36000 — 2015, 3.5]

3.14

Supply chain

The production and circulation process involves a net chain structure formed by providing the products to the end users. The supply chain includes suppliers, manufacturers, logistics providers, internal distribution centers, distributors, wholesales and other entities that contact end users.

[SOURCE: GB/T 24420 — 2009, 3.1]

3.15

Community

With a certain number of population as the main body, a regional living community with a specific culture, organizational system, lifestyle and sense of belonging formed in the process of residence.

NOTE: The scope of an urban community in China generally refers to the areas under the jurisdiction of a residential (village) committee or community workstation after the reform of the community system.

[SOURCE: GB/T 31490.1 — 2015, 2.1]

3.16

Corporate governance

An institutional arrangement that coordinates between the stakeholders of the corporation.

[SOURCE: GB/T 26317 — 2010, 3.1]

3.17

Internal control

Processes implemented by the corporation's board of directors, board of supervisors, management, and all employees to achieve control targets.

[SOURCE: Basic norms for enterprise internal control, Article 3]

3.18

Risk

The negative or positive effect of uncertainty on goals.

[SOURCE: GB/T 23694 — 2013, 2.1, modified]

3.19

Risk management

In terms of risk (3.18), direct and control the coordination activities of the organization.

[SOURCE: GB/T 23694 — 2013, 3.1]

4. Basic requirements

When conducting second-party and third-party evaluations, the evaluation organization shall ensure that the enterprises being evaluated meet the following requirements:

- Energy enterprises legally established in the territory of the People's Republic of China, established for more than three years and operating normally;

- No major or above safety, quality or environmental protection accidents have occurred in the past three years;

- In the past three years, there have been no serious negative incidents such as

environmental violations, illegal employment, damage to customer interests, supply chain management negligence, adverse community impact, stakeholder complaints, penalty dishonesty, debt defaults, corruption and malpractice, and securities regulatory penalties.

5. Evaluation principle

5.1 Fair and objective

Based on objective facts, fair and independent evaluation of the evaluated enterprises is conducted with uniform standards.

5.2 Comprehensive and accurate

Conduct a comprehensive survey of the evaluated enterprises, accurately grasp the evaluation requirements, and ensure that the evaluation results are reliable.

5.3 Compliance due diligence

Ensure that the acquisition, analysis and other work related to evaluation information are legal compliance, true and complete.

6. Evaluation organization

6.1 Qualification conditions of evaluation organizations

The second and third-party evaluation organizations conducting ESG evaluation shall meet the following conditions:

- Having an independent legal personality with the ability and experience to carry out relevant evaluation work;
- Having the professional team and technical support required for evaluation;
- Having regulations and management documents to ensure the quality of evaluation work;
- No administrative penalties and industrial sanctions in the past three years.

6.2 Quality conditions of evaluation personnel

The personnel implementing the ESG evaluation shall meet the following conditions:

- Compliance with laws and regulations, objectivity and neutrality, keeping the commercial secrets of the evaluated enterprises, and not having any interest connection or conflict with the evaluated enterprises;
- Familiar with ESG evaluation related business, with strong analytical judgment and communication skills;
- Having rich working experience or research experience in the energy industry or ESG related fields;
- Fully understand this document, be familiar with evaluation methods and process and evaluation indexes, and be competent for evaluation work.

7. Evaluation index system

The evaluation index system is divided into four levels, including 3 first-level indexes, 14 second-level indexes, 35 third-level indexes and 120 fourth-level indexes. The

composition and grading rules of each level of indexes are shown in Annex A.

8. Evaluation methods

8.1 The ESG evaluation of energy enterprises adopts the index scoring method, and the total score is 100 points. When implementing the evaluation, all fourth-level indexes are evaluated first. After obtaining the score of fourth-level indexes, add up according to the weight of indexes, and calculate the score and total score of third-level, second-level and first-level indexes in turn. The reference weights of the indexes at each level are shown in Annex B.

8.2 The formula for calculating the score of the third-level index is shown in (1):

$$C_i = \sum_{j=1}^{n_i} D_{ij} d_{ij}.....(1)$$

Where

- C_i is the score of the i th third level index;
- n_i is the number of fourth level index corresponding to C_i ;
- D_{ij} is the score of the j th fourth level index corresponding to C_i ;
- d_{ij} is the weight of the j th fourth level index corresponding to C_i .

8.3 The formula for calculating the score of the second level index is shown in (2):

$$B_i = \sum_{j=1}^{n_i} C_{ij} c_{ij}.....(2)$$

Where

- B_i is the score of the i th second level index;

n_i is the number of third level index corresponding to B_i ;

C_{ij} is the score of the j th third level index corresponding to B_i ;

c_{ij} is the weight of the j th third level index corresponding to B_i .

8.4 The formula for calculating the score of the first level index is shown in (3):

$$A_i = \sum_{j=1}^{n_i} B_{ij} b_{ij} c_{ij} \dots \dots \dots (3)$$

Where

A_i is the score of the i th level indicator;

n_i is the number of second level index corresponding to A_i ;

B_{ij} is the score of the j th second level index corresponding to A_i ;

b_{ij} is the weight of the j th second level index corresponding to A_i .

8.5 The formula for calculating the total score is shown in (4):

$$Z = \sum_{j=1}^n A_j a_j \dots \dots \dots (4)$$

Where

Z is the total ESG evaluation score;

n is the number of first level index;

A_j is the score of the j th first level index;

a_j is the weight of the j th level index.

9. Evaluation process

9.1 Overview

The ESG evaluation of energy enterprises follows the PDCA cycle of "Plan—Do —Check—Act", and the specific process is carried out in the following steps:

a) Plan

- 1) Establish the evaluation organization;
- 2) Formulate the evaluation implementation plan.

b) Do

- (1) Collection, processing and analysis of enterprise information;
- (2) Formation of enterprise pre-evaluation analysis report;
- (3) Consultation on enterprise opinion and information supplement;
- (4) Review of evaluation information and provision of evaluation results;
- (5) Evaluation of the results by the evaluation committee;
- (6) Determination of evaluation results and archiving of information.

c) Check

d) Act

The workflow diagram for ESG evaluation of energy enterprises is shown in Figure 1.

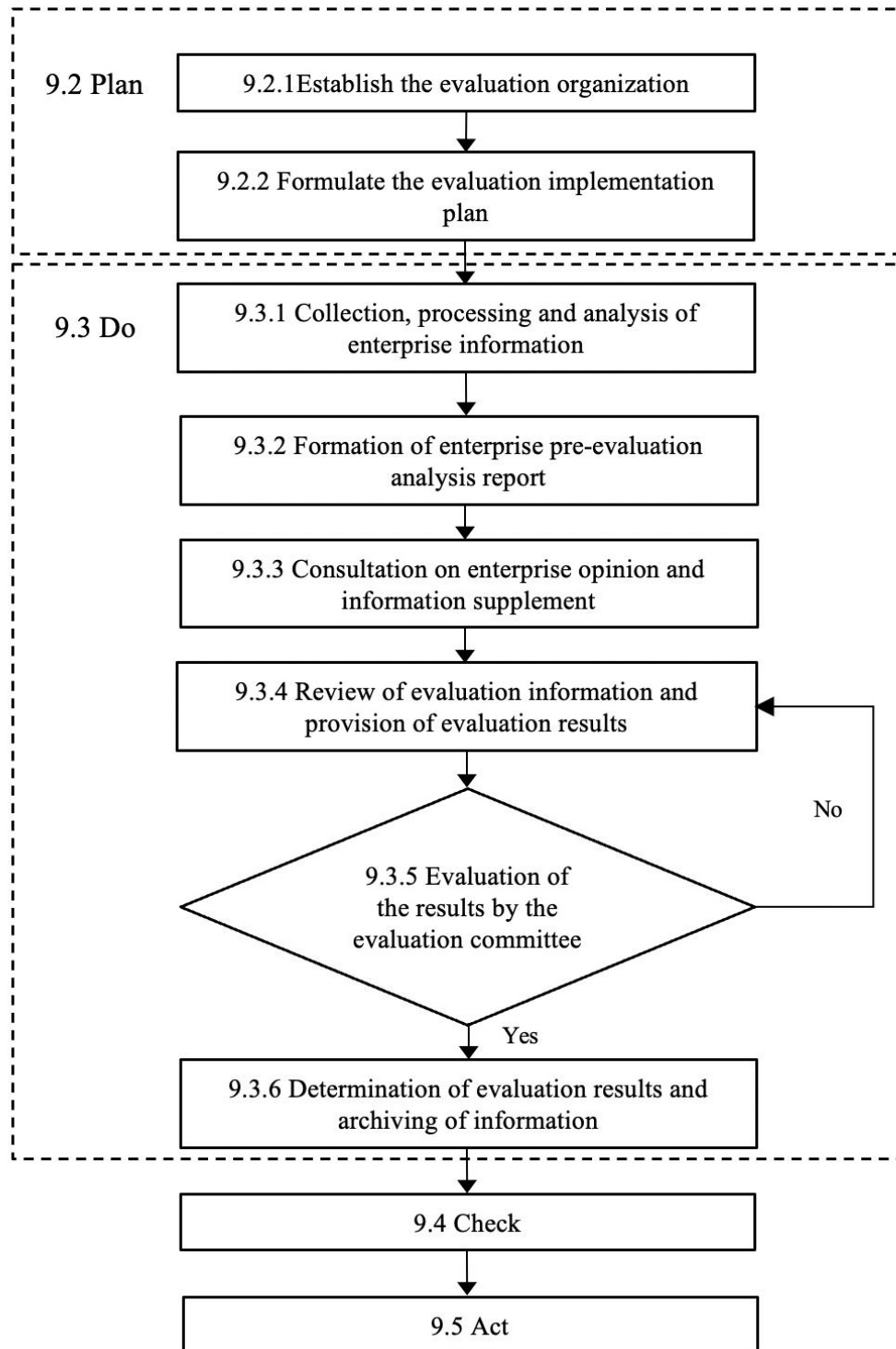


Figure 1: Process for ESG evaluation of energy enterprise

9.2 Plan

9.2.1 Establish the evaluation organization

Before starting the ESG evaluation work, the evaluation institution shall set up an organization responsible for the evaluation work (including but not limited to: the evaluation working group, evaluation committee, etc.) and formulate relevant work requirement specifications.

The evaluation working group is responsible for the execution of the whole process of evaluation, and its members shall meet the requirements (6.2).

The evaluation committee shall be composed of an odd number of not less than 5 experts in the energy industry or sustainable development related fields who are responsible for professional guidance, process supervision and review of the evaluation results.

9.2.2 Formulate the evaluation implementation plan

The evaluation working group shall formulate an evaluation implementation plan and submit it to the subordinate organization for approval. The evaluation implementation plan shall include action plans and supporting materials to complete each step in implementation (9.3).

9.3 Do

9.3.1 Collection, processing and analysis of enterprise information

9.3.1.1 Information collection

The evaluation working group shall collect relevant information of the evaluated enterprise by the evaluation index system, including but not limited to:

- Public release of information by corporations, such as: corporate annual report, corporate ESG/ corporate social responsibility (CSR)/sustainable development report, corporate announcement, corporate official website and network platform;
- Public information from government, regulatory authorities, exchanges and other authoritative channels;
- Evaluating information obtained by the working group from the enterprise or voluntarily provided by the enterprise;
- Other authoritative and reliable information sources.

9.3.1.2 Information processing

The evaluation working group shall organize, check and properly store the collected enterprise-related information.

9.3.1.3 Analysis and evaluation

Based on the collected and processed enterprise information, the evaluation working group analyzes and pre-evaluates the evaluated enterprises in accordance with the evaluation index system.

9.3.2 Formation of enterprise pre-evaluation analysis report

After completion of the analysis and pre-evaluation, the evaluation working group

shall prepare a pre-evaluation analysis report containing the performance of the evaluated enterprise on all indexes.

9.3.3 Consultation on enterprise opinion and information supplement

After the completion of the pre-evaluation analysis report, the evaluation working group shall give feedback to the evaluated enterprise for full comment. The evaluated enterprise shall verify the contents of the pre-evaluation analysis report within the specified time (not less than 10 working days) of the evaluation work. The evaluated enterprises shall point out any errors and omissions found in the evaluation analysis report, and submit suggestions for modifications together with valid explanations or supporting materials to the evaluation working group. The evaluated enterprise shall be responsible for the authenticity and integrity of the information on which the evaluation is based.

9.3.4 Review of evaluation information and provision of evaluation results

The evaluation working group reviews the evaluation information one by one and makes necessary adjustments based on the feedback of the evaluated enterprises. If necessary, the evaluation working group may adopt due diligence and other means to ensure the authenticity and integrity of the enterprise information. The evaluation working group shall ultimately provide the evaluation results of the evaluated enterprises (10.1).

9.3.5 Evaluation of the results by the evaluation committee

The evaluation committee will review the evaluation results. If more than half of the evaluation members agree, the evaluation results shall take effect; If less than half, the evaluation working group shall review the evaluation information and provide the evaluation results again (9.3.4) before submitting the evaluation results to the evaluation committee for re-evaluation.

9.3.6 Determination of evaluation results and archiving of information

The evaluation working group determines the evaluation results according to the experts' review opinions (the validity period is generally one year), and properly files and retains the evaluation process and result data for reference. The evaluation working group should keep track of the evaluated enterprise's business status and ESG performance. If the evaluated enterprise has major business changes, ESG negative events, etc., the evaluation working group shall adjust the evaluation results.

9.4 Check

After completion of the evaluation project, the evaluation working group shall review and summarize the evaluation work, including but not limited to:

- Evaluating the cost of work input and the benefits achieved;
- Improvement of evaluation index system and weight setting;
- Integrity, reliability and validity of evaluation information sources;
- Organizational model and technical means of evaluation information collection;

- Science, professionalism and accuracy of evaluation information analysis;
- Feedback from the evaluated enterprise on the evaluation process and evaluation results;
- Practical application of evaluation results and industry and social impact;
- Stakeholders' opinions and suggestions on the evaluation work.

9.5 Act

The evaluation working group shall take appropriate optimization measures to improve the evaluation work based on the results of the Check (9.4).

10 Evaluation results

The evaluation results include the total score of ESG evaluation, ESG rating and scores of all levels of indexes.

The ESG rating of energy enterprises is determined by the total score of ESG evaluation, which is divided into 8 grades. Table 1 shows the ESG rating and reference characteristics corresponding to the total score of ESG evaluation.

Table 1 Statement on ESG evaluation results of energy enterprise

Total score of ESG evaluation	ESG rating	Reference characteristics
$90 \leq Z \leq 100$	AAA	The enterprise's comprehensive management level in the field of environmental, social and corporate governance is leading, and the sustainable development risk of the operation is very

		low
$80 \leq Z < 90$	AA	The enterprise's comprehensive management level in the field of environmental, social and corporate governance is excellent, and the sustainable development risk of the operation is low
$70 \leq Z < 80$	A	The enterprise's comprehensive management level in the field of environmental, social and corporate governance is good, and the sustainable development risk of the operation is relatively low
$60 \leq Z < 70$	BBB	The enterprise's comprehensive management level in the field of environmental, social and corporate governance is average, and the sustainable development risk of operation is general.
$50 \leq Z < 60$	BB	The enterprise's comprehensive management level in the field of environmental, social and corporate governance is poor, and the sustainable development risk of the operation is relatively high
$40 \leq Z < 50$	B	The enterprise's comprehensive management level in the field of environmental, social and corporate governance is weak, and the sustainable development risk of the operation is high
$30 \leq Z < 40$	C	The enterprise's comprehensive management level in the field of environmental, social and corporate governance is backward, and the sustainable development risk of the operation is very high
$Z < 30$	NA	The enterprise's comprehensive management level in the field of environmental, social and corporate

		governance is extremely poor or fails to meet the requirements of Chapter 4, and will not be rated
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Annex A

(Normative)

ESG evaluation index and grading rule of energy enterprise

A.1 "Environmental" index

The index and grading rule under the first level index "Environmental" are shown in Table A.1.

Table A.1 Index and grading rule under the first level index "Environmental"

Second level index	Third level index	Fourth level index	Detailed grading rule
Environmental management	Environmental management system	Environmental management organization	(1) The enterprise sets up special organizational structure for environmental management, scoring 50 points; (2) The enterprise's environmental management organizational structure is directly led by members of the board of directors or senior management, scoring 50 points
		Environmental management policy	The enterprise has environmental management policy commitments, scoring 100 points
		Environmental management system	(1) The enterprise has environmental management system norms, scoring 40 points; (2) The enterprise has environmental emergency management plans and measures, scoring 20 points; (3) The enterprises has environmental management performance targets and monitor progress, scoring 20 points; (4) The enterprise incorporates environmental

			performance into the scope of management performance assessment, scoring 20 points
		Environmental management training	(1) The enterprise has carried out employee environmental management training, scoring 50 points; (2) The enterprise has carried out employee emergency response drills for environmental emergencies, scoring 50 points
		Environmental management certification	All relevant business entities of the enterprise have passed the environmental management system (ISO 14001, etc.) certification, scoring 100 points; The enterprise has (part of) the relevant business entities certified with the environmental management system (ISO 14001, etc.), scoring 50 points
	Investment in environmental protection	Environmental protection investment	(1) The enterprise has special investments in environmental protection, scoring 20 points; (2) The enterprise's environmental protection investment or the proportion of environmental protection investment in revenue in the latest accounting year increased year-on-year, scoring 40 points; (3) The enterprise sets up investment funds dedicated to green/transformation fields, scoring 40 points
		Green transformation financing	(1) The enterprise has successfully issued green/transformation bonds in the last three accounting years, scoring 50 points; (2) The enterprise has applied for approval of green/transformational loans in the last three accounting years, scoring 50 points
Climate change	Climate change management system	Climate change governance framework	(1) The enterprise's senior managements are responsible for evaluating and managing climate risks and opportunities, scoring 50 points; (2) The enterprise's board of directors are responsible for monitoring climate risks and opportunities, scoring 50 points
		Climate change strategy integration	(1) The enterprise considers climate risks and opportunities in business strategy planning, scoring 50 points;

			(2) The enterprise evaluates the resilience of its business strategies under different climate-related scenarios, scoring 50 points
		Climate risk management system	(1) The enterprise has institutional processes for identifying and evaluating climate risks, scoring 50 points; (2) The enterprise has institutional processes for managing and responding to climate risks, scoring 50 points
		Planning for climate-related targets	(1) The enterprise has target plans to achieve carbon peak by 2030 or earlier, or has achieved carbon peak, scoring 30 points; (2) The enterprise has target plans to achieve carbon neutrality by 2060 or earlier, or has achieved carbon neutrality, scoring 40 points; (3) The enterprise has emission reduction planning while regularly disclosing emission reduction progress, scoring 30 points; The enterprise that have a target plan to reduce greenhouse gas emissions, but do not regularly disclose emission reduction progress, scoring 15 points
	Climate change mitigation measures	Carbon reduction measures	(1) The enterprise has shifted its business to the green and low-carbon field to reduce greenhouse gas emissions, or the business belongs to the low-carbon field, scoring 40 points; (2) The enterprise take measures to improve processes/equipment or withdraw outdated production capacity to reduce greenhouse gas emissions, scoring 30 points; (3) The enterprise develops or applies negative carbon technologies (such as carbon capture, utilization and storage technology, direct air capture technology, etc.) to reduce greenhouse gas emissions, scoring 20 points; (4) The enterprise optimizes their own operations to reduce greenhouse gas emissions, scoring 10 points
		Carbon offsetting measures	(1) The enterprise is included in the national carbon market and fully fulfilled the contract in each

			<p>compliance cycle, or is not included in the national carbon market, scoring 60 points;</p> <p>(2) The enterprise offsets carbon emissions by purchasing voluntary carbon credits, scoring 20 points;</p> <p>(3) The enterprise carries out ecological carbon sink activities, scoring 20 points</p>
		Carbon management system	<p>(1) The enterprise has a carbon management system and has the function of carbon emission management, scoring 60 points;</p> <p>(2) The enterprise has a carbon management system and has the function of carbon assets/carbon trading management, scoring 40 points</p>
	Climate change adaptation measures	Physical risk response measures	<p>The enterprise that implement measures to address climate physical risks or seize related opportunities (e.g., siting projects to avoid areas vulnerable to sea level rise, product design to enhance the performance of extreme weather conditions, extreme weather prevention and disaster recovery measures, etc.) scoring 100 points</p>
		Transformation risk response measures	<p>The enterprise that implement measures to address climate transition risks or seize related opportunities, e.g., ensuring climate-related regulatory compliance and increasing investment in research and development of energy-saving technologies, scoring 100 points</p>
	Climate change response performance	Zero carbon transition performance	<p>(1) The total greenhouse gas emissions of the enterprise in the latest accounting year (scope I and Scope II) decreased by less than 1% year-on-year, scoring 10 points; Reduction greater than 1% (inclusive) and less than 5%, scoring 25 points; Reduction greater than 5% (inclusive), scoring 50 points;</p> <p>(2) The greenhouse gas emission intensity of the enterprise in the latest accounting year (scope I and Scope II) decreased by less than 1% year-on-year, scoring 10 points; Reduction greater than 1% (inclusive) and less than 5%, scoring 25 points; Reduction greater than 5% (inclusive), scoring 50</p>

			points
		Green income performance	<p>(1) The enterprise has green income in the latest recent accounting year (i.e. revenue from operating the projects listed in the "Green bond support project catalogue" and "Green industry guidance catalogue"), but the proportion of green income in the total revenue is less than 50%, scoring 30 points; The proportion of green revenue to the total revenue is more than 50% (inclusive), scoring 60 points;</p> <p>(2) The proportion of green revenue to the total revenue of the enterprise in the latest accounting year has increased year-on-year or is 100%, scoring 40 points</p>
Resource exploitation and utilization	Energy resources	Energy management system	<p>(1) The enterprise sets up special energy management organizations, scoring 25 points;</p> <p>(2) The enterprise has energy management policy commitment, scoring 25 points;</p> <p>(3) The enterprise has energy management system specifications, scoring 25 points;</p> <p>(4) The enterprise carries out energy management performance assessment, scoring 15 points;</p> <p>(5) The enterprise has the energy management system (ISO50001, etc.) certification, scoring 10 points</p>
		Energy efficiency improvement measures	<p>(1) The enterprise takes measures to improve energy efficiency, scoring 50 points;</p> <p>(2) The enterprise takes measures to reduce energy losses, scoring 50 points</p>
		Energy efficiency improvement performance	<p>(1) The energy intensity indexes (such as comprehensive energy consumption per unit of output value, comprehensive energy consumption per unit of output of main products, etc.) of the enterprise in the latest accounting year are decreased year-on-year and reduction less than 1%, scoring 40 points; Reduction more than 1% (inclusive), scoring 80 points;</p> <p>(2) The energy loss indexes (such as coal transportation loss rate, fuel transportation loss rate, gas transportation loss rate, gas flash steam emission</p>

			rate, power plant consumption rate, power grid loss rate, heat network loss rate, etc.) of the enterprise in the latest accounting year are decreased year-on-year, scoring 20 points
		Energy structure optimization measures	The enterprise carries out research and development of non-fossil energy development technologies (such as green hydrogen technology, ocean energy development technology, etc.), or carries out non-fossil energy utilization equipment manufacturing (such as wind/photovoltaic/biomass energy power generation equipment, etc.), or carries out non-fossil energy direct utilization activities (such as tidal energy power generation/geothermal energy heating and cooling, etc.), or the enterprise acquires non-fossil energy businesses, projects or assets, etc., scoring 100 points

		Energy structure optimization performance	In the latest accounting year of the enterprise, the proportion of the output of non-fossil energy (or from non-fossil energy) products in the energy products produced has increased by less than 1%, scoring 50 points; The proportion increases and the range is greater than 1%, scoring 100 points
	Water resources	Water management system	(1) The enterprise has water resources management systems, scoring 50 points; (2) The enterprise has relevant target plans to reducing fresh water use/optimizing water recycling/improving water use efficiency, and regularly disclose progresses, scoring 50 points; The enterprise that have relevant targeted plans to reducing fresh water use/optimizing water recycling/improving water use efficiency, but do not regularly disclose progresses, scoring 25 points
		Water management measures	(1) The enterprise has measures to reduce water use in the production process, scoring 50 points; (2) The enterprise has measures to improve the use of unconventional water resources, scoring 50 points
		Water management performance	(1) The fresh water consumption of the enterprise in the latest accounting year is decreased year-on-year and reduction less than 1%, scoring 10 points; Reduction greater than 1% (inclusive) and less than 5%, scoring 25 points; Reduction more than 5% (inclusive), scoring 50 points; (2) The fresh water consumption intensity of the enterprise in the latest accounting year is decreased year-on-year and reduction less than 1%, scoring 10 points; Reduction greater than 1% (inclusive) and less than 5%, scoring 25 points; Reduction greater than 5% (inclusive), scoring 50 points
Pollution prevention and control	Waste water	Waste water control and discharge system	(1) The enterprise has waste water control and discharge systems (total amount, chemical oxygen demand (COD), ammonia nitrogen, etc.), scoring 50 points; (2) The enterprise has waste water (total amount, COD, ammonia nitrogen, etc.) emission reduction target

			plans, while regularly disclosing emission reduction progresses, scoring 50 points; Having waste water emission reduction target plans, but not regularly disclosing progresses, scoring 25 points
		Waste water control and discharge measures	(1) The enterprise implements measures to reduce waste water discharge (total amount, COD, ammonia nitrogen, etc.), scoring 80 points; (2) The enterprise has innovative technology to reduce waste water discharge (total amount, COD, ammonia nitrogen, etc.), scoring 20 points
		Waste water control and discharge performance	(1) The waste water discharge or discharge intensity of the enterprise in the latest accounting year is decreased year-on-year (or no discharge/not applicable), scoring 40 points; (2) The COD discharge or discharge intensity of the enterprise in the latest accounting year is decreased year-on-year (or no discharge/not applicable), scoring 30 points; (3) The ammonia nitrogen discharge or discharge intensity of the enterprise in the latest accounting year is decreased year-on-year (or no discharge/not applicable), scoring 30 points
	Waste gas	Waste gas control and discharge system	(1) The enterprise has waste gas control and discharge systems [NO _x , SO ₂ , volatile organic compounds (VOCs), soot, etc.], scoring 50 points; (2) The enterprise has waste gas emission reduction target plans (NO _x , SO ₂ , VOCs, soot, etc.), while regularly disclosing emission reduction progresses, score 50 points; Having waste gas emission reduction target plans, but not regularly disclosing progresses, scoring 25 points
		Waste gas control and discharge measures	(1) The enterprise implements measures to reduce waste gas discharge (NO _x , SO ₂ , VOCs, soot, etc.), scoring 80 points; (2) The enterprise has innovative technologies to reduce waste gas discharge (NO _x , SO ₂ , VOCs, soot, etc.), scoring 20 points

		Waste gas control and discharge performance	<p>(1) The NO_x discharge or discharge intensity of the enterprise in the latest accounting year is decreased year-on-year (or no discharge/no applicable), scoring 25 points;</p> <p>(2) The SO₂ discharge or discharge intensity of the enterprise in the latest accounting year is decreased year-on-year (or no discharge/not applicable), scoring 25 points;</p> <p>(3) The VOCs discharge or discharge intensity in the latest recent accounting year is decreased year-on-year (or no discharge/not applicable), scoring 25 points;</p> <p>(4) The soot discharge or discharge intensity of the enterprise in the latest accounting year is decreased year-on-year (or no discharge/not applicable), scoring 25 points</p>
	General waste	General waste control and discharge system	<p>(1) The enterprise has general waste control and discharge systems, scoring 50 points;</p> <p>(2) The enterprise has general waste emission reduction target plans, while regularly disclosing emission reduction progresses, scoring 50 points;</p> <p>Having general waste emission reduction target plans, but not regularly disclosing progresses, scoring 25 points</p>
		General waste control and discharge measures	<p>(1) The enterprise implements measures to reduce general waste discharge, scoring 80 points;</p> <p>(2) The enterprise has innovative technologies to reduce general waste discharge, scoring 20 points</p>
		General waste control and discharge performance	The general waste discharge or discharge intensity of the enterprise in the latest accounting year is decreased year-on-year (or no discharge/no applicable), scoring 100 points
	Hazardous waste	Hazardous waste control and discharge system	<p>(1) The enterprise has hazardous waste control and discharge systems, scoring 50 points;</p> <p>(2) The enterprise has hazardous waste emission reduction target planning, while regularly disclosing emission reduction progresses, scoring 50 points; Have hazardous waste emission reduction target plans, but</p>

			not regularly disclosing the progresses, scoring 25 points
		Hazardous waste control and discharge measures	(1) The enterprise implements measures to reduce hazardous waste discharge, scoring 80 points; (2) The enterprise has innovative technologies to reduce hazardous waste discharge, scoring 20 points
		Hazardous waste control and discharge performance	The hazardous waste discharge or discharge intensity of the enterprise in the latest accounting year is decreased year-on-year (or no discharge/no applicable), scoring 100 points
Biodiversity	Biodiversity management system	Biodiversity governance structure	(1) The board of directors of the enterprise is responsible for the supervision of biodiversity issues, scoring 50 points; (2) The senior management of the enterprise is responsible for the evaluation and management of biodiversity issues, scoring 50 points
		Biodiversity strategy integration	The enterprise takes biodiversity issues into consideration in business strategy planning, scoring 100 points
		Biodiversity management system	(1) The enterprise has specific processes for identifying and evaluating relevant biodiversity risks and impacts, scoring 50 points; (2) The enterprise has specific processes for managing relevant biodiversity risks and impacts, scoring 50 points
		Biodiversity target planning	The enterprise has specific performance targets and action plans related to the conservation or improvement of biodiversity, scoring 100 points
	Biodiversity conservation measures	Ecological impact evaluation	The enterprise implements ecological status survey and ecological impact prediction and formulates ecological protection countermeasures before the commencement of the project, scoring 100 points
		Ecological impact monitoring	The enterprise implements full processes ecological and biodiversity impact environmental monitoring during the project, scoring 100 points
		Ecological restoration	The enterprise implements the rehabilitation and

		measures	restoration of the ecological environment after the withdrawal of the project, scoring 100 points
		Ecological public welfare protection	The enterprise carries out ecological environment and biodiversity protection public welfare projects, scoring 100 points

A.2 "Social" index

The index and grading rule under the first level index "Social" are shown in Table

A.2.

Table A.2 Index and grading rule under the first level index "Social"

Second level index	Third level index	Fourth level index	Detailed grading rule
Safety protection	Safety management system	Safety management organization	(1) The enterprise sets up special organizations responsible for safety production management, scoring 50 points; (2) The safety management organization of the enterprise is directly led by the board of directors or senior management members, scoring 50 points
		Safety management policy	The enterprise has a safety management policy commitment, scoring 100 points
		Safety management system	(1) The enterprise has safety management system specifications, scoring 40 points; (2) The enterprise has safety risk identifications and response mechanisms, scoring 20 points; (3) The enterprise has safety management performance targets and monitors the progresses, scoring 20 points; (4) The enterprise incorporates the safety production performance into the scope of management performance assessment, scoring 20 points
		Safety management training	The enterprise safety training coverage reaches 100%, scoring 100 points
		Occupational health examination	(1) The enterprise has occupational health examination systems, scoring 60 points;

			(2) The occupational health examination rate of the enterprise exceeds 90%, scoring 40 points
		Occupational disease prevention	The enterprise formulates occupational disease prevention measures, scoring 100 points
		Occupational health and safety certification	All relevant business entities of the enterprise pass the occupational health and safety management system (ISO 45001, etc.) certification, scoring 100 points; Relevant business entities (part of) of the enterprise pass the occupational health and safety management system (ISO 45001, etc.) certification, scoring 50 points
	Safety protection performance	Safety accidents	The enterprise has not occurred major or above safety accidents in the latest three accounting years, scoring 100 points
		Death on duty	(1) The enterprise's death rate per million working hours has decreased or reached 0 in the latest accounting year, scoring 50 points; (2) The enterprise's death rate per million working hours has decreased continuously or reached 0 in the latest three accounting years, scoring 50 points
		Working hours loss due to work-related injuries	(1) The enterprise's rate of working hours loss due to work-related injuries has decreased or reached 0 in the latest accounting year, scoring 50 points; (2) The enterprise's rate of working hours loss due to work-related injuries has decreased continuously or reached 0 in the latest three accounting years, scoring 50 points
Technology and innovation	Digital transformation	Digital strategy	The enterprise has strategic plans of digital transformation, scoring 100 points
		Digital business	(1) The enterprise has organizational governance systems to coordinate digital transformation, scoring 40 points; (2) The enterprise has process control mechanisms to implement digital transformation, scoring 30 points; (3) The enterprise has technical solutions to support digital transformation, scoring 30 points
		Digital benefits	(1) The enterprise achieves production and operation

			<p>optimization through digital transformation (such as efficiency improvement, cost reduction, quality improvement, etc.), scoring 30 points;</p> <p>(2) The enterprise achieves product/service innovation through digital transformation (such as new technology/new product, service extension and value-added, main business growth), scoring 40 points;</p> <p>(3) The enterprise achieves business transformation through digital transformation (such as user/ecological partner connection and empowerment, digital new business, green and sustainable development), scoring 30 points</p>
	Technology research and development	Research and development investment	The enterprise' average R&D expenses in the latest three accounting years accounted for more than 1% of the operating income and less than 3%, scoring 50 points; More than 3% (inclusive), scoring 100 points
		Research and development result	The enterprise obtains the "national science and technology award" in the latest three accounting years, scoring 100 points; The enterprise dose not obtain the "national science and technology award" in the latest three accounting years , but obtains the "provincial and ministerial science and technology award", scoring 50 points
Customer value	Product quality	Quality management policy	The enterprise has product service quality management policy commitments, scoring 100 points
		Quality management system	<p>(1) The enterprise has quality management rules and regulations, scoring 80 points;</p> <p>(2) The enterprise has remedial systems such as product recall/recycling, scoring 10 points;</p> <p>(3) The enterprise passes the quality management system (ISO 9000) certification, scoring 10 points</p>
		Quality improvement measures	The enterprise has measures to improve product quality, scoring 100 points
	Rights protection	Customer rights protection	The enterprise has customer (consumer) rights protection systems or measures (such as customer communication, complaint handling, etc.), scoring 100 points

		Customer privacy protection	The enterprise has customer (consumer) data privacy protection systems or measures, scoring 100 points
		Customer satisfaction	(1) The enterprise implements customer/consumer satisfaction surveys, scoring 50 points (2) The enterprise discloses the satisfaction survey data, scoring 50 points
Employee rights	Standardize employment	Fair employment system	The enterprise has equal, diverse and non-discriminatory employment systems, scoring 100 points
		The prohibition of child labour system	The enterprise has system that prohibits child labor, scoring 100 points
		The prohibition of forced labour system	The enterprise has system that prohibits forced labor, scoring 100 points
		The signing of labour contracts	The enterprise' labor contract signing rate reaches 100%, scoring 100 points
		Employee' basic benefits	The enterprise pays five insurances and one pension for all employees on time in full in accordance with the relevant state regulations, scoring 100 points
		Trade union organization construction	(1) The enterprise sets up trade unions, scoring 50 points; (2) The enterprise's trade union membership rate is 100%, scoring 25 points; (3) The enterprise's trade union regularly carries out employee service activities, scoring 25 points
		Employee' communication and participation	The enterprise has employee communication channels (such as democratic communication meetings, employee representative discussions, open days, employee mailboxes, etc.), scoring 100 points
	Career development	Promotion mechanism	(1) The enterprise has open employee promotion systems, scoring 50 points; (2) The enterprise has multi-channel promotion mechanisms for employees, scoring 50 points
		Vocational training	(1) The enterprise implements relevant systems for employee vocational training, scoring 50 points; (2) The participation rate of enterprise employees in vocational training reaches 90%, scoring 50 points

Social contribution	Energy supply	Energy supply policy	The enterprise has the policy commitment of energy supply, scoring 100 points
		Energy supply system	(1) The enterprise has conventional energy supply systems, scoring 50 points; (2) The enterprise has energy emergency supply plans, scoring 50 points
		Energy supply measures	(1) The enterprise implements comprehensive energy strategies, scoring 40 points; (2) The enterprise actively signs long-term energy contracts, scoring 20 points; (3) The enterprise has energy control center/monitoring systems, scoring 20 points; (4) The enterprise has system to control energy prices during energy shortages, scoring 20 points
		International energy cooperation	The enterprise carries out international trade or overseas investment or technology export of green energy, scoring 100 points
	Community responsibility	Community impact	(1) The enterprise has systems to assess and mitigate the potential adverse impact on the local society before the project starts, scoring 50 points; (2) The enterprise has systems to track and recover the potential adverse impact on the local society after the project starts, scoring 50 points
		Community relation	(1) The enterprise has community communication and interactive participation mechanisms, scoring 40 points; (2) The enterprise implements community integration and support development measures, scoring 40 points; (3) The enterprise has dispute appeal and conflict resolution mechanisms, scoring 20 points
		Security impact	(1) The enterprise has system that requires security contractors and their own security teams to comply with human rights protection norms, scoring 50 points; (2) The enterprise provides guidelines for security contractors and their own security teams to fulfill human rights protection responsibilities, scoring 50 points

		Local employment	(1) The enterprise has systems to support local employment in the project site, scoring 50 points; (2) The enterprise implements measures to support local employment in the project site, scoring 50 points
	Social welfare	Public charity activities	(1) The enterprise carries out charitable donations or public welfare activities in the latest accounting year, scoring 40 points; (2) The enterprise has continuously carried out charitable donations or public welfare activities in the latest three accounting years, scoring 30 points; (3) The enterprise has public welfare foundation or special public welfare fund, scoring 30 points
		Social volunteer service	(1) The enterprise carries out social public welfare volunteer services for employees in the latest accounting year, scoring 40 points; (2) The enterprise has continuously carries out social public welfare volunteer services for employees in the latest three accounting years, scoring 60 points
		Assisting to rural revitalisation	(1) The enterprise has rural revitalization action plans, scoring 40 points; (2) The enterprise carries out measures to help rural revitalization, scoring 60 points

A.3 "Corporate Governance" index

The index and grading rule under the first level index "Corporate Governance" are shown in Table A.3.

Table A.3 Index and grading rule under the first level index "Corporate Governance"

Second level index	Third level index	Fourth level index	Detailed grading rule
Governance structure	Stockholders' meeting	Protection of stockholders' rights	(1) The enterprise formulates investor relations management systems and publicly discloses, scoring 50 points;

			<p>(2) The enterprise formulates open profit distribution systems (such as cash dividends, stock dividends, etc.), scoring 25 points;</p> <p>(3) The enterprise sets up investor communication channels (such as traditional channels, network channels, etc.), scoring 25 points</p>
		Convening of stockholders' meeting	<p>(1) The stockholders' meeting of the enterprise is held in accordance with the regulations, scoring 25 points;</p> <p>(2) At the annual stockholders' meeting of the enterprise in the latest accounting year, excluding the largest stockholders, the total number and proportion of voting shares held by the participating stockholders exceed 50%, scoring 25 points;</p> <p>(3) The annual stockholders' meeting of the enterprise in the latest accounting year, all the directors, supervisors and secretaries of the board of directors are present, scoring 25 points;</p> <p>(4) The enterprise has cumulative voting systems for stockholders' meetings, scoring 25 points</p>
	Board of directors	Board independence	<p>(1) The proportion of independent directors on the board of directors of the enterprise is greater than 1/3, scoring 50 points;</p> <p>(2) The independent directors of the enterprise attend the board meeting on time and submit the annual report to the stockholders' meeting of the enterprise every year, scoring 40 points;</p> <p>(3) The separation of the chairman and general manager of the enterprise, scoring 10 points</p>
		Board specialization	<p>(1) At least one of the non-independent directors of the enterprise has professional ability or experience in the main business field of the enterprise, scoring 25 points;</p> <p>(2) At least one of the independent directors of the enterprise has professional ability or experience in the main business field of the enterprise, scoring 25 points;</p> <p>(3) At least one of the non-independent directors of the enterprise has professional ability or experience in the field of financial accounting, scoring 25 points;</p>

			(4) At least one of the independent directors of the enterprise has professional ability or experience in the field of financial accounting, scoring 25 points
		Board diversity	(1) The board of directors of the enterprise have female directors, scoring 50 points; (2) The proportion of female on the board of directors of the enterprise exceeds 20%, scoring 50 points
		Board operation	(1) The enterprise has the rules of procedure of the board of directors, scoring 50 points; (2) The board meeting of the enterprise is held on time and has public records, scoring 50 points
		Audit committee	(1) The enterprise has audit committees, scoring 50 points; (2) The enterprise has the majority of independent directors in the audit committee and serves as the convener, scoring 30 points; (3) The enterprise has the rules of procedure of the audit committee, scoring 20 points
		Nominating committee	(1) The enterprise has nomination committees, scoring 50 points; (2) The enterprise has the majority of independent directors in the nominating committee and serves as the convener, scoring 30 points; (3) The enterprise has the rules of procedure of the nomination committee, scoring 20 points
		Remuneration and appraisal committee	(1) The enterprise has remuneration and appraisal committees, scoring 50 points; (2) The enterprise has the majority of independent directors in the remuneration and appraisal committee and serve as the convener, scoring 30 points; (3) The enterprise has the rules of procedure of the remuneration and appraisal committee, scoring 20 points
		Strategy committee	(1) The enterprise has strategy committees, scoring 50 points; (2) The enterprise has the rules of procedure of the strategy committee, scoring 50 points

		Sustainable development commission	<p>(1) The enterprise has sustainable development (or ESG, CSR) committees, scoring 70 points;</p> <p>(2) The enterprise has the rules of procedure of the sustainable development (or ESG, CSR) committee, scoring 20 points;</p> <p>(3) The enterprise' sustainable development committee incorporates ESG into corporate strategy, scoring 10 points</p>
	Board of supervisors	Board of supervisors composition	<p>(1) At least one of the supervisors of the enterprise has professional ability or experience in the main business field of the enterprise, scoring 25 points;</p> <p>(2) At least one of the supervisors of the enterprise has professional ability or experience in the field of financial accounting, scoring 25 points;</p> <p>(3) The board of supervisors of the enterprise has a staff supervisor, scoring 25 points;</p> <p>(4) The board of supervisors of the enterprise has external supervisors, scoring 25 points</p>
		Board of supervisors operation	<p>(1) The enterprise has the rules of procedure of the board of supervisors, scoring 50 points;</p> <p>(2) The enterprise's supervisory board meeting is held on time and has public records in the latest accounting year, scoring 50 points</p>
	Senior management	Senior management stability	In the latest accounting year, the number of senior management leaving before the end of their term account for less than 30% of the total number of senior management, scoring 100 points
		Senior management diversity	<p>(1) The enterprise has female senior managers, scoring 50 points;</p> <p>(2) The proportion of female senior management of enterprise exceeds 20%, scoring 50 points</p>
		Senior management incentives	<p>(1) The enterprise has systems of equity incentive for senior management, scoring 50 points;</p> <p>(2) The enterprise incorporates ESG into consideration when evaluating the senior management, scoring 50 points</p>
Business	Business	Anti-bribery and corruption	The enterprise has relevant anti-bribery and corruption

ethics	ethics system		system specifications, scoring 100 points
		Anti-unfair competition	The enterprise has relevant anti-unfair competition system specifications, scoring 100 points
		Anti-monopoly	The enterprise has relevant anti-monopoly system specifications, scoring 100 points
		Anti-money laundering	The enterprise has relevant anti-money laundering system specifications, scoring 100 points
		Complaint reporting	(1) The enterprise has smooth channels for complaint reporting, scoring 50 points; (2) The enterprise has systems to protect whistleblowers, scoring 50 points
	Business ethics measures	Business ethics training	The enterprise has systems for conducting business ethics training, scoring 100 points
		Supervision and accountability measures	The enterprise implements business ethics supervision and inspection and accountability penalties measures, scoring 100 points
Risk internal control	Internal control	Internal control organization	The enterprise has internal control organization structures with complete structures and clear responsibilities, scoring 100 points
		Internal control system	(1) The enterprise has daily monitoring mechanisms of internal control, scoring 50 points; (2) The enterprise has regular evaluation mechanisms of internal control, scoring 50 points
		Internal control performance	(1) The enterprise' internal control self-evaluation conclusion has no major or important drawbacks in finance, scoring 30 points; (2) The enterprise' internal control self-evaluation conclusion has no major or important drawbacks in non-finance, scoring 20 points; (3) The enterprise issues internal control audit report, scoring 20 points; (4) The type of enterprise' internal control audit report opinion is a standard and unqualified opinion, scoring 30 points
	Risk management	Risk management organization	The enterprise has risk management organizational structures with complete structures and clear

			responsibilities, scoring 100 points
		Risk management system	(1) The enterprise has daily risk monitoring mechanisms, scoring 50 points; (2) The enterprise has regular risk review mechanisms, scoring 50 points
		Risk analysis and response	(1) The enterprise implements internal risk identification and response measures, scoring 50 points; (2) The enterprise implements external risk identification and response measures, scoring 50 points
Supply chain management	Supply chain compliance	Supply chain fairness and transparency	The enterprise formulates relevant fair and transparent supply chain systems (such as sunlight procurement, open tender), scoring 100 points
		Supply chain environmental standard	(1) The enterprise has relevant green procurement system, scoring 50 points; (2) Whether the enterprise passes the environmental management system (ISO 14001, etc.) certification is incorporated into the supplier assessment standard, scoring 50 points
		Supply chain social standard	(1) The enterprise has relevant system for assessing suppliers' social responsibility, scoring 50 points; (2) Whether the enterprise passes the occupational health and safety management system (ISO 45001, etc.) certification is incorporated into the supplier assessment standard, scoring 50 points
	Supply chain quality	Supply chain quality management	(1) Whether the enterprise passes the quality management system (ISO 9001, etc.) is incorporated into the supplier assessment standard, scoring 50 points; (2) The enterprise regularly carries out quality assessment and qualification review, scoring 50 points
		Supply chain collaborative development	(1) The enterprise regularly carries out supplier training and other capacity building activities, scoring 50 points; (2) The enterprise carries out other supplier development activities (such as supporting transformation and development, providing supply chain financial services, etc.), scoring 50 points
Information disclosure	Financial information	Reports issued on time	The enterprise' regular reports (including annual reports, semi-annual reports, quarterly reports, etc.) are released

	disclosure		on time in the latest three accounting years, scoring 100 points
		Audit opinion on the financial statements	The enterprise' financial statements and audit opinions are both standard and unqualified opinions in the latest three accounting years, scoring 100 points.
	ESG information disclosure	ESG information disclosure report	(1) The enterprise issues ESG/CSR/ sustainable development reports in the latest accounting year, or discloses relevant information through the annual report, scoring 40 points; (2) The enterprise issues ESG/CSR/ sustainable development reports in the latest three accounting years, or discloses relevant information through the annual report, scoring 20 points; (3) The enterprise' ESG information disclosures refer to international common frameworks [such as Global Reporting Initiative Standards (GRI Standards), International Financial Reporting Sustainability Disclosure Standards (IFRS Standard), Sustainability Accounting Standards Board (SASB Standard), Task Force on Climate-Related Financial Disclosures (TCFD Recommendations), etc.], scoring 40 points
		ESG report assurance	The enterprise has ESG/CSR/ sustainable development reports in the latest accounting year, or discloses relevant information through the annual report with third-party verification, scoring 100 points

Annex B (Informative)

The weight for the ESG evaluation index of energy enterprise

The reference values for the weight of the ESG evaluation index of energy enterprise are shown in Table B.1

Table B.1 The reference values for the weight of the ESG evaluation index of energy enterprise

First level index		Second level index		Third level index		Fourth level index	
Index name	The weighting of total score	Index name	The weighting of first level index	Index name	The weighting of second level index	Index name	The weighting of third level index
Environment	30%	Environmental management	20%	Environmental management system	80%	Environmental management organization	30%
						Environmental management policy	20%
						Environmental management system	30%
						Environmental management training	10%
						Environmental management certification	10%
				Investment in environmental protection	20%	Environmental protection investment	60%
						Green transformation financing	40%
		Climate change	25%	Climate change management system	35%	Climate change governance structure	25%
						Climate change strategy integration	25%
						Climate risk management system	25%
						Climate-related target planning	25%
				Climate change mitigation measures	25%	Carbon emission reduction measures	60%
						Carbon offset	20%

						measures	
						Carbon management system	20%
				Climate change adaptation measures	20%	Physical risk response measures	50%
						Transformation risk response measures	50%
				Climate change response performance	20%	Zero carbon transformation performance	70%
						Green income performance	30%
		Resource exploitation and utilization	25%	Energy resource	80%	Energy management system	20%
						Energy efficiency improvement measures	20%
						Energy efficiency improvement performance	20%
						Energy structure optimization measures	20%
						Energy structure optimization performance	20%
				Water resource	20%	Water management system	30%
						Water management measures	30%
						Water management performance	40%
		Pollution prevention and control	20%	Waste water	25%	Waste water control and discharge system	30%
						Waste water control and	30%

						discharge measures	
						Waste water control and discharge performance	40%
				Waster gas	25%	Waste gas control and discharge system	30%
						Waste gas control and discharge measures	30%
						Waste gas control and discharge performance	40%
				General waste	25%	General waste control and discharge system	30%
						General waste control and discharge measures	30%
						General waste control and discharge performance	40%
				Hazardous waste	25%	Hazardous waste control and discharge system	30%
						Hazardous waste control and discharge measures	30%
						Hazardous waste discharge performance	40%
		Biodiversity	10%	Biodiversity management system	50%	Biodiversity governance structure	25%
						Biodiversity strategy integration	25%
						Biodiversity management	25%

						system	
						Biodiversity target planning	25%
				Biodiversity conservation measures	50%	Ecological impact evaluation	30%
						Ecological impact monitoring	30%
						Ecological restoration measures	30%
						Ecological public welfare protection	10%
Social	30%	Safety protection	30%	Safety management system	80%	Safety management organization	15%
						Safety management policy	15%
						Safety management system	25%
						Safety management training	10%
						Occupational health examination	15%
						Occupational disease prevention	10%
						Occupational health and safety certification	10%
				Safety production performance	20%	Deaths on duty	60%
						working hours lost due to work-related injuries	40%
		Technology and innovation	20%	Digital transformation	50%	Digital strategy	30%
						Digital management	40%
						Digital benefit	30%

				Technology research and development	50%	Research and development investment	80%		
						Research and development result	20%		
		Customer value	20%	Product quality	60%	Quality management policy	20%		
						Quality management system	30%		
						Quality improvement measures	10%		
				Rights protection	40%	Customer rights protection	20%		
						Customer privacy protection	10%		
						Customer satisfaction	10%		
				Employee rights	20%	Standardize employment	80%	Fair employment system	20%
								The prohibition of child labour system	10%
		The prohibition of forced labour system	10%						
		Labour contract signing	20%						
		Employees' basic welfare	20%						
		The establishment of labour unions organization	10%						
		Employees' communication and participation	10%						
		Career development	20%			Promotion mechanism	50%		
Vocational	50%								

						training	
		Social contribution	10%	Energy supply	50%	Energy supply policy	20%
						Energy supply system	40%
						Energy supply measures	30%
						International energy cooperation	10%
				Community responsibility	30%	Community impact	40%
						Community relation	40%
						Security impact	10%
						Local employment	10%
				Social welfare	20%	Public charity activities	50%
						Social volunteer service	20%
						Assisting to rural revitalization	30%
		Governance structure	40%	Stockholders' meeting	25%	Protection of stockholders' rights	50%
						Convening of stockholders' meetings	50%
				Board of directors	50%	Board independence	10%
						Board specialization	20%
						Board diversity	10%
						Board operation	10%
						Audit committee	10%
						Nomination committee	10%
						Remuneration and appraisal committee	10%
						Strategy committee	10%

						Sustainable development committee	10%
				Board of supervisors	10%	Board of supervisors composition	50%
						Board of supervisors operation	50%
				Senior management	15%	Senior management stability	30%
						Senior management diversity	30%
						Senior management incentives	40%
		Business ethics	20%	Business ethics system	60%	Anti-bribery and corruption	20%
						Anti-unfair competition	20%
						Anti-monopoly	20%
						Anti-money laundering	20%
						Complaint reporting	20%
				Business ethics measures	40%	Business ethics training	40%
						Supervision and accountability measures	60%
		Risk internal control	20%	Internal control	60%	Internal control organization	30%
						Internal control system	30%
						Internal control performance	40%
				Risk management	40%	Risk management organization	40%
						Risk management system	40%

						Risk analysis and response	20%
		Supply chain management	10%	Supply chain compliance	60%	Supply chain fairness and transparency	40%
						Supply chain environmental standard	30%
						Supply chain social standard	30%
				Supply chain quality	40%	Supply chain quality management	60%
						Supply chain collaborative development	40%
		Information disclosure	10%	Financial information disclosure	60%	Reports issued on time	50%
						Audit opinion on financial statement	50%
				ESG information disclosure	40%	ESG information disclosure report	70%
						ESG report assurance	30%

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