

ICS 03.100.01

CCS A 02



**NATIONAL STANDARD OF THE
PEOPLE'S REPUBLIC OF CHINA**

GB/T 45948-2025

Governance of organizations - Guidance

组织治理 指南

(English Translation)

Issued on: June 30, 2025

Implemented on: January 1, 2026

**Issued by: State Administration for Market Regulation, China National
Standardization Administration**

Table of Contents

Preface	
Introduction	
1 Scope	
2 Normative references	
3 Terms and Definitions	
3.1 Governance and Organization	
3.2 Principles and Results	
3.3 Role	
4 Organizational Governance	
4.1 Overview	
4.2 Comprehensive Management	
4.3 Governance	
5 Overview of Governance Principles	
5.1 Overview	
5.2 Governance Results	
5.3 Governance Principle Types and Structure	
6 Governance Principles	
6.1 Purpose	
6.2 Value Creation	
6.3 Strategy	
6.4 Supervision	
6.5 Responsibility	
6.6 Stakeholder Engagement	
6.7 Leadership	
6.8 Data and Decision-Making	
6.9 Risk Governance	
6.10 Social Responsibility	
6.11 Long-term viability and performance	
Appendix A (Informative) Examples of Good Governance Creating Value	
Reference	

Foreword

This document is in accordance with the provisions of GB/T 1.1-2020 "Guidelines for standardization work Part 1: Structure and drafting rules for standardization documents" Drafting.

This document has been modified to adopt ISO 37000:2021 "Guidelines for the governance of organizations".

This document has the following structural adjustments compared to ISO 37000:2021.

--- The example of good governance creating value in the introduction is adjusted to informative Appendix A;

--- In Chapter 5, clauses 5.1 to 5.3 were added.

The technical differences between this document and ISO 37000:2021 and their reasons are as follows.

--- Changed the clause regarding the governance body taking into account the expectations of stakeholder groups (see 6.6.3) to make the relevant technical content more suitable for it is widely used in my country.

The following editorial changes have been made to this document.

--- Deleted the terms "risk criteria", "risk tolerance", "risk level" and "risk response" which were used only once in the document;

--- Added the permitted term "accountability" in 3.2.2;

--- 4.1 has been appropriately streamlined and condensed;

--- Deleted and adjusted the inapplicable factors in the diversification example in Table 2 of Chapter 6 and the notes of 6.8.3.2.1;

---Unified the titles of Figures 1 and 2.

Introduction

Pursuing the purpose of an organization is at the heart of all organizations and is crucial to their governance. Good governance provides an organization with an ethical and effective Good governance provides the foundation for achieving objectives and meeting stakeholder expectations in an efficient and responsible manner. Organizational outcomes resulting from good governance include.

---Effective performance of duties;

---Responsible trusteeship;

---Ethical behavior.

Good governance means that the organization's decision-making is based on ethical values, cultural traditions, behavioral norms, practical standards, organizational structure and processes.

Through this governance system, we can build and maintain a clear development direction, ensure its long-term value and the interests of all parties.

Good governance requires leadership, values, and institutional mechanisms that adapt to the internal and external environments of the organization.

It is achieved together with the process system and structural framework.

This document is targeted at governance bodies and groups, but is equally useful for roles that support them in fulfilling their responsibilities, such as.

---All staff;

---Governance practitioners;

---Other stakeholders.

Organizations that apply this document can effectively understand the core demands of stakeholders and use creativity and cultural elements, core principles and performance management to the governance body systematically monitors the performance of management to ensure that the organization is the cultural concept, system norms and specific practices are always consistent with the organization's purpose and values.

The governance principles set out in this document are intended to help governing bodies perform their duties in an efficient, prudent and robust manner, while promoting trust, Inclusiveness, accountability, legitimacy, responsiveness, transparency and fairness. Governance bodies using this document can expect organizations to achieve effective performance of duties, responsible fiduciary management and ethical behavior.

When organizations use this document, stakeholders from different countries and industries will be assured of the accountability, fairness, transparency and integrity of their governance bodies.

Governing bodies will make decisions based on integrity, risk assessment, and the following factors.

---Reliable information and reliable data;

--- Expectations of stakeholders;

--- Compliance obligations;

---moral and social expectations, including those of future generations;

---Impact and dependence on the natural environment.

Good governance benefits.

- a) the organization itself;
- b) Member stakeholders;
- c) other stakeholders.

Governance of an organization is the application of a set of principles to achieve its objectives and, in the process, create value for the organization and its stakeholders.

Figure 1 provides an overview of organizational governance and the principles and governance outcomes described in this document. These elements may already exist within the organization.

However, to ensure that governance is effective, efficient, and adapted to the unique and changing nature and environment of the organization, these factors still need to be adjusted and optimized in a timely manner.

Figure 1 Principles and outcomes of organizational governance

Organizational Governance Guidelines

1 Scope

This document provides guidance on organizational governance and how governance bodies and groups should carry out their responsibilities to achieve the organization's purpose.

This document also provides a reference for stakeholders involved in the organization and its governance or affected by it.

This document is applicable to all organizations, regardless of their type, size, location, structure or purpose.

2 Normative references

This document has no normative references.

3 Terms and Definitions

The following terms and definitions apply to this document.

3.1 Governance and Organization

3.1.1

A people-centered system through which an organization (3.1.3) is directed, monitored and held accountable to achieve its stated purpose 3.1.2 strategy, governance policy (3.2.9),