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

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**Guidelines for drafting on corporate environmental report  
(English Translation)**

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## Foreword

To implement the "People's Republic of China Environmental Protection Law", and "Environmental Information Disclosure Measures" People's Republic of China to promote clean production methods. " (Trial) ", protect the environment, improve environmental management, standardize corporate environmental information disclosure behavior, the development of this standard.

This standard specifies the corporate environmental report of the framework, preparation of principles, procedures, content and method of preparation.

This standard is the first release.

Appendix A of this standard is an informative annex, Annex B normative appendix.

This standard is developed by the Ministry of Environmental Protection Science, Technology organization.

This standard is mainly drafted by. University of Qingdao, Shandong Province Environmental Protection Bureau, Qingdao Municipal Environmental Protection Bureau.

This standard MEP June 24, 2011 for approval.

This standard since October 1, 2011 implementation.

The standard explanation by the Ministry of Environmental Protection.

Corporate Environmental Report preparation guidelines

## 1 Scope

This standard specifies the corporate environmental report of the framework, preparation of principles, procedures, content and method of preparation.

This standard applies to the preparation of the territory of People's Republic of China Corporate Environmental Report.

## 2 Terms and definitions

The following terms and definitions apply to this standard.

**Corporate Environmental Report** corporate environmental report Mainly reflects the company's management philosophy, corporate culture, corporate environmental management as well as the basic principles of business to improve the environment and fulfill social the work responsibilities. It takes the form of promotional materials released to the public in the media, is an effective form of corporate environmental information disclosure.

**Environmental performance** environmental performance Refers to tangible benefits enterprise resource development and utilization, environmental protection and pollution control achieved measurable in the production process and Intangible benefits.

**Environmental policy** environmental policy Enterprise top management official release of the enterprise environmental protection aims and objectives.

**Environmental indicators** environmental target it refers to the companies to complete the evaluation guidelines or standards used in environmental protection goals, hereinafter referred to as "metrics." 2.5 Stakeholders interested party an enterprise production and business activities directly or indirectly affect the interests of individuals or groups.

**Environmental accounting** environmental accounting it refers to a company's environmental assets, production activities and environmental performance of environmental costs and other accounting method accounting and supervision.

**LCA life cycle assessment** Disposal means used to assess the product throughout its life cycle, ie from raw materials acquisition, production until the product after use so far Comprehensive Evaluation of environmental load arising.

**Green Purchasing** green purchasing Behavior refers to preferential purchasing low environmental impact, meet environmental standards for environmentally friendly products.

**MFA material flow analysis** an enterprise in the production process of the material flow through quantitative analysis, material flow accounts established to realize material investment, consumption and outputs tracking analysis.

2.10

Third-party verification third-party opinions it refers to the addition to the company and its stakeholders, individuals and organizations independent experts or influential in accordance with "fair, open and fair" Principles for the preparation process and content of the reporting enterprise environmental reports for review and supervise the behavior of third-party verification results are generally published in the Enterprise Industry Environmental Report book, aimed at improving the business environment, the report's credibility.

#### 2.11

Environmental petition environmental petition it means that citizens, legal persons and other organizations through correspondence, e-mail, fax, telephone, visits and other forms of environmental protection administration at all levels to master Authorities reflect the environmental protection situation, suggestions, comments, complaints or requests, activities according to the law by the administrative department of environmental protection process.

#### 2.12

Environmental management environmental management Environmental management refers to the production and operation of environmental protection or adapted to help reduce the environmental impact of goods and the provision of environmental protection services Business activities.

### 3 Preparation process

Workflow corporate environmental report prepared in four stages (see Appendix A).

The first stage (preparation and planning stage). Established Environmental Report preparation leading group discussions with corporate environmental report prepared Off matters, determine development working group Corporate Environmental Report (enterprise own organization or a third party), content preparation and completion time.

The second phase (data collection and analysis phase). development working group to collect environmental report typical domestic and foreign enterprises, international commonly used Environmental directives, relevant information on domestic environmental protection and environmental information disclosure laws, regulations and policies; analysis of domestic and foreign enterprises Promote the use of environmental conditions and trends of the report; the basic information and environmental corporate Environmental Report Prepared by the preparation work Program of proposed corporate environmental report prepared outline.

The third stage (preparation stage). the outline prepared in accordance with corporate environmental report, according to the criteria for selecting the appropriate indicators, drafting business environment the report text and relevant content necessary instructions.

The fourth stage (stage review and publication). Corporate Environmental Report Prepared organize relevant personnel to the environmental report text for review;

According to reviewer comments after the preparation of the working group on corporate environmental report content and format for further modification and improvement to the public release.

## **4 Preparation purposes and principles**

Objective 4.1 preparation Through the preparation and publication of corporate environmental reports, either constantly improve the environmental management system, improve environmental management, increase ring Protection efforts, establish a corporate green image; can also achieve environmental and social enterprises and the exchange of information among stakeholders, to further promote Into the corporate social responsibility, to build a resource-saving and environment-friendly society to contribute.

### **4.2 Compilation principles**

4.2.1, and integrating principle Relevance refers to the preparation of corporate environmental report must satisfy various requirements of different stakeholders; integrated means Within a predetermined range, the maximum reflect Environmental Report Prepared in economic, environmental and social achievements, there is Problems and trends.

#### **4.2.2 Accuracy, comparability principle**

Accuracy refers to the collection, calculation, statistical data and descriptions, information disclosure can objectively reflect the fact that the use of the data is correct, calculates the number of it is accurate; comparability refers to corporate environmental report should maintain consistency scope of the report, allowing stakeholders in different periods of economic enterprise, Social and environmental performance longitudinal comparison, terminology, units and calculation methods adopted regulatory requirements, to facilitate comparison between different enterprises.

#### **4.2.3 Popular, timeliness principle**

Popularity is an enterprise in the preparation of environmental reports using the popular expression of corporate environmental report information understandable way; timeliness is an enterprise Environmental Report Prepared by using the Internet, television and other media matters closely with stakeholders will be timely and dynamic newspaper Road.

## **5.1 Report boundary**

For a plurality of branches composed of business, corporate disclosure of environmental conditions in the production and operation activities, especially the accompanying