

**Intergovernmental Working Group of Experts on International
Standards of Accounting and Reporting
(ISAR)**

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2 – 6 November 2020**

Wednesday, 4 November 2020

**Agenda item 3. Practical implementation, including
measurement, of core indicators for entity reporting on the
contribution towards the attainment of the Sustainable
Development Goals: Review of case studies**

Presented by

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ISAR 37 Agenda Item 3 | Practical implementation, including measurement, of core indicators for entity reporting on the contribution towards the attainment of the Sustainable Development Goals: Review of case studies

Evaluation of China CSI 300 Companies' Contributions to SDGs

Angela BAI

Secretary General, China Alliance of Social Value Investment

Nov 4 2020 | Shenzhen



CASVI: An Overview

- ❑ **WHO:** CASVI is the first licensed NGO dedicated to driving sustainable finance in China. Initiated by 50 key stakeholders and mainly funded by NGOs.
- ❑ **WHAT:** Eco-system builder dedicated to integrating SDGs into mainstream investor and business strategies and operations through measurement and modeling
- ❑ **HOW:** Data pool (SDG & ESG) built and continuously upgraded for China's top public companies





CSI 300 Reporting Performance

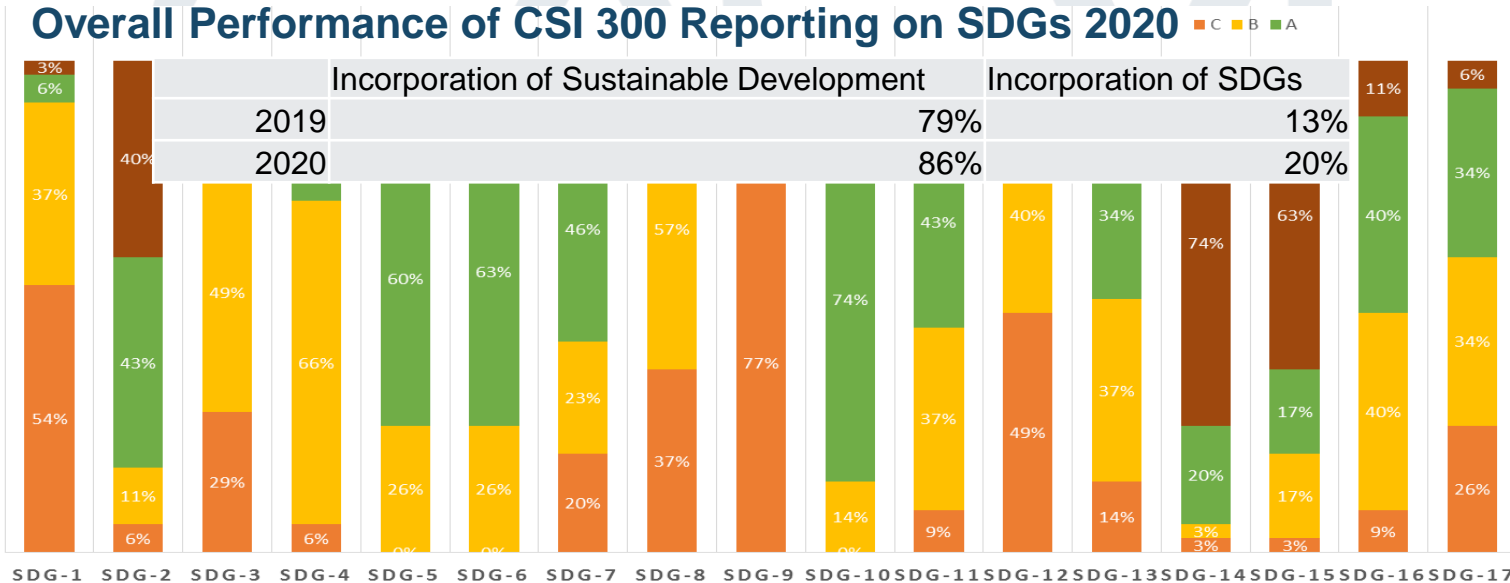
□ Using ABC Methodology for Reporting Performance:

C - Contribute to SDGs | B - Benefit Stakeholders | A - Avoid Harm | 0 - no disclosure

	SD Topics Reported	SDGs Reported
2019	79%	13%
2020	86%	20%

Item	Unit	Local SOE	National SOE	Private Entity	Others
Entity Engaging SDG1 "No Poverty"	%	97.06%	96.63%	76.32%	96.55%
Average Contribution	USD Thousand	4,812	10,955	8,158	2,244
Aggregate Contribution	USD million	318	942	710	63
	%	15.63%	46.36%	34.93%	3.09%

Overall Performance of CSI 300 Reporting on SDGs 2020





- ❑ Full alignment with Core Indicators for entity reporting on contribution towards implementation of SDGs
- ❑ Open to UNCTAD and ISAR for pilot implementation, in-depth interview and testing analysis in China
- ❑ Conduct intensive communication with Shanghai and Shenzhen Stock Exchanges to upgrade non-financial information disclosure from voluntary to comply or explain and then mandatory

Performance of CSI 300 Reporting on SDGs by Company (2020)

Securities Code	Name	SDG-1	SDG-2	SDG-3	SDG-4	SDG-5	SDG-6	SDG-7	SDG-8	SDG-9	SDG-10	SDG-11	SDG-12	SDG-13	SDG-14	SDG-15	SDG-16	SDG-17
601668.SH	China State Construction Engineering Co Ltd	C	A	B	B	A	A	A	C	B	A	B	B	A	0	A	B	C
600028.SH	China Petroleum & Chemical Corporation	C	A	B	B	A	A	C	B	C	B	A	B	A	A	A	A	A
601318.SH	Ping An Insurance (Group) Company of China Ltd	C	A	B	B	B	B	B	B	C	A	B	C	C	0	0	A	A
001979.SZ	CHINA MERCHANTS SHEKOU INDUSTRIAL ZONE HOLDINGS CO.,LTD	B	B	B	B	A	A	A	B	C	A	B	C	B	A	0	B	C
600690.SH	Haier Smart Home Co., Ltd.	C	0	B	0	A	C	B	C	C	B	A	C	A	0	0	B	B
601857.SH	PetroChina Co Ltd	C	0	B	B	B	B	C	B	C	A	A	B	C	B	B	0	C
000863.SZ	ZTE Corporation	B	A	B	B	A	A	A	B	C	A	A	C	B	0	0	C	B
600887.SH	Inner Mongolia Yili Industrial Group Co Ltd	B	C	C	C	0	0	0	C	C	0	A	C	B	0	B	0	C
002352.SZ	S.F. Holding Co., Ltd.	C	B	C	B	A	0	A	B	C	A	A	B	A	0	0	B	B
601166.SH	Industrial Bank	C	0	B	B	A	0	B	B	C	A	B	C	B	A	A	A	B
002916.SZ	Shennan Circuits Co., Ltd.	0	0	B	B	A	A	A	B	C	B	0	C	A	0	0	B	A
000725.SZ	BOE Technology Group Co Ltd	B	A	A	C	B	B	A	C	B	C	A	B	C	C	0	0	C
002202.SZ	Xinjiang Goldwind Science & Technology Co Ltd	B	A	B	A	A	B	C	B	C	A	A	C	B	A	B	A	B
601319.SH	The People's Insurance Company (Group) of China Limited	B	A	B	B	A	A	A	B	C	A	B	C	B	A	0	A	B
601628.SH	China Life Insurance Company Limited	C	C	B	0	B	0	0	A	C	0	B	A	B	0	0	A	B
601618.SH	Metallurgical Corporation of China Limited	C	0	B	A	A	A	A	A	C	A	C	B	0	0	0	A	B
601985.SH	China National Nuclear Power Co.,Ltd.	C	0	B	B	0	A	B	C	B	A	B	A	B	A	B	B	A
600188.SH	Yanzhou Coal Mining Co Ltd	C	A	A	A	B	A	A	C	B	A	A	C	A	A	A	B	A
003816.SZ	CGN Power Co., Ltd.	B	0	A	B	A	B	C	B	C	0	B	C	B	C	B	0	B
002555.SZ	WUHU SANQI INTERACTIVE ENTERTAINMENT NETWORK TECHNOLOGY GROUP CO.,LTD.	C	0	C	B	B	A	A	C	C	A	B	A	B	C	0	A	0
002841.SZ	Guangzhou Shiyuan Electronic Technology Company Limited	C	0	B	C	0	A	A	B	C	B	0	C	0	0	0	A	0
002460.SZ	Garling Lithium Co Ltd	C	A	B	B	A	A	B	C	B	A	A	C	B	0	0	A	B
000100.SZ	TCL Technology Group Corporation	C	A	C	B	A	A	A	B	C	A	A	B	B	0	0	A	B
002773.SZ	Chengdu Kanghong Pharmaceutical Group Co., Ltd	B	B	C	B	A	A	0	B	C	A	B	B	0	0	0	B	C
601111.SH	Air China Ltd	C	0	B	A	B	A	C	B	C	A	0	B	C	0	0	A	A
601231.SH	Universal Scientific Industrial (Shanghai) Co.,Ltd.	B	0	A	B	A	B	A	C	B	B	B	C	C	A	B	A	B
600588.SH	Yonyou Network Technology Co., Ltd.	A	0	A	A	A	A	B	B	C	A	A	B	A	0	0	B	C
600115.SH	China Eastern Airlines Corp Ltd	C	A	A	C	B	B	A	A	C	B	A	A	B	A	0	0	B
603259.SH	WuXi AppTec Co., Ltd.	A	0	C	B	B	B	B	C	C	A	B	C	B	0	0	B	C
600030.SH	CITIC Securities Co Ltd	C	A	A	B	A	A	B	C	A	A	A	B	A	0	0	A	A
000703.SZ	Hengyi Petrochemical Co Ltd	B	A	A	A	A	B	A	C	C	A	A	B	A	0	A	B	C
600848.SH	Shanghai Lingang Holdings Corporation Limited	B	0	B	B	0	B	B	C	C	0	A	C	A	0	0	0	0
600029.SH	China Southern Airlines Co Ltd	B	A	C	B	A	A	A	B	C	0	A	C	B	0	0	A	B
601108.SH	CAITONG SECURITIES CO.,LTD.	C	B	A	B	A	A	A	B	C	A	C	B	0	0	0	B	A
300413.SZ	Mango Excellent Media Co., Ltd.	B	A	C	A	A	0	0	B	C	A	0	A	0	0	0	C	A

Thank you!

For more information on CASVI's work, Reports, Assessment Model, ETF and Indices:



www.casvi.org/en



CASVI Shenzhen



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