

# Table of Content

Foreword .....	VIII
A. Comparison of ThyssenKrupp and Baosteel .....	9
1 Introduction .....	9
2 Germany vs. China: ecological factors in a political environment.....	11
2.1 Current status of the environment .....	11
2.2 Political system and environmental politics .....	12
2.2.1 German Environmental Policies.....	13
2.2.2 Chinese Environmental Policies.....	16
2.3 The Emission Trading System.....	19
3 Steel Industry: a historical approach .....	21
3.1 Steel Industry in Germany.....	22
3.1.1 German Historical Development.....	22
3.1.2 ThyssenKrupp .....	25
3.2 Steel Industry in China.....	28
3.2.1 Historical Development of the Chinese Iron and Steel industry .....	28
3.2.2 Baosteel Group Corporation.....	32
4 Environmental Performance Comparison: ThyssenKrupp vs. Baosteel Group .....	34
4.1 Certification of Environmental Protection .....	34
4.2 Environmental Key Performance Indicators .....	35
4.2.1 Calculation of indicators.....	35
4.2.2 Company indicator comparison.....	37
5 Discussion and Conclusion.....	40
Appendix .....	57
References .....	45
B. Environmental Reporting in Germany and China: An analysis based on the energy sector .....	59
1 Introduction .....	59
2 Comparison of the economic and political systems .....	61

2.1	Historical development and recent situation throughout China and especially in Shanghai.	61
2.2	Major differences compared with Germany and Goettingen .....	63
3	Comparison of the energy sector in Germany and China.....	65
3.1	Development and recent structure .....	65
3.2	Environmental reporting in the energy sector .....	68
4	Introduction to the case companies .....	72
4.1	Shanghai Shenergy and sustainability reporting .....	72
4.2	Stadtwerke Goettingen and sustainability reporting.....	75
4.3	Comparison of Stadtwerke Goettingen and Shenergy based on environmental reporting ....	77
5	Greenhouse gas emissions of Stadtwerke Goettingen and Shenergy .....	81
5.1	Study on the greenhouse gas emissions of Stadtwerke Goettingen.....	81
5.2	Estimation of greenhouse gas emissions of Shenergy.....	83
5.3	Results and implications.....	85
6	Discussion .....	88
7	Conclusion.....	90
	References .....	92
	C. Development of Environmental Reporting: Comparison of China and Germany in Chemical Industry.....	96
1	Introduction .....	96
2	Background .....	97
2.1	Literature Review on Environmental Reporting .....	97
2.2	Comparison of the Historical Development of China's and Germany's Chemical Industry	99
2.3	Companies' Information.....	101
2.3.1	Company Sizes .....	101
2.3.2	Products Structures.....	102
2.3.3	Annual Profits.....	103
2.3.4	Energy Consumptions .....	104
2.3.5	Sustainability Strategies .....	104
3	Environmental Reporting-Related Issues .....	106
3.1	Basics and Development of Sustainability Reporting .....	106

3.1.1	Basics and Development of Environmental Certification .....	109
3.2	The Environmental Performance Index.....	111
3.3	Rules for Disclosure of Environmental Performance.....	113
3.4	Emission Trading Schemes .....	117
3.5	Interdependence of Regulation and Company Form.....	118
4	Discussion .....	121
5	Conclusion.....	125
	References .....	126