

**WORKING WITH**



Environmental, Social and  
Sustainability Reporting  
on the World Wide Web:  
A Guide to Best Practice

## **NEXT STEP CONSULTING AND CORPORATE REGISTER**

CorporateRegister.com is a free online resource for all stakeholders interested in corporate sustainable development. Its main feature is an online database of several thousand social and environmental reports – many of which can be directly downloaded. This initiative has been developed by Next Step Consulting, specialists in communications, policy and strategy.

Key consulting services include:

- corporate environmental, social and sustainability report development
- stakeholder dialogue and surveys, and
- benchmarking of performance and engagement.

For further information: tel: +44 (0)20 8930 9222 fax: +44 (0)20 8930 9333  
e-mail: [post@nextstep.co.uk](mailto:post@nextstep.co.uk) [www.nextstep.co.uk](http://www.nextstep.co.uk) [www.corporateregister.com](http://www.corporateregister.com)

## **ACCA**

The Association of Chartered Certified Accountants (ACCA) is the largest, fastest growing global professional accountancy body. ACCA launched the world's first environmental reporting award scheme in the 1990's. Since then ACCA has continued to raise awareness of environmental and social reporting amongst the finance and business communities, and has contributed to the CSR debate through its involvement with the Global Sustainability Reporting Initiative, the UN UNCTAD environmental accounting programme and the Sustainability working party of the European Federation of Accountants.

ACCA, 29 Lincoln's Inn Fields, London WC2A 3EE tel: +44 (0)20 7396 5980  
fax: +44 (0)20 7396 5730 e-mail: [info@accaglobal.com](mailto:info@accaglobal.com) [www.accaglobal.com](http://www.accaglobal.com)

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# Contents



PAGE 2

PAGE 4

PAGE 9

PAGE 15

PAGE 18

PAGE 22

PAGE 26

PAGE 29

PAGE 30

PAGE 31

PAGE 33

PAGE 35

PAGE 39

## Introduction

- 1** Current international reporting activity – a brief background
- 2** Which medium best fits your needs?
- 3** Basic elements of a Web report
- 4** Advanced elements of a Web report
- 5** Best practice case studies of Web reporting
- 6** Reaching your audience
- 7** Winning satisfied stakeholders
- 8** The seven deadly sins of Web reporting (and how to avoid them)
- 9** Electronic reporting and the ACCA Reporting Awards
- 10** Conclusion
- 11** Glossary
- 12** Resources

# Introduction

PAGE 2

Over the last few decades public awareness of the environmental, social and economic impacts of business has increased at a dramatic rate. In parallel with this, the development of communications technology has both empowered and enraged stakeholders who are increasingly aware of irresponsible practices. Companies are therefore now under mounting pressure, from investors, governments, NGOs and others, to demonstrate their efforts to manage the impacts of their operations. Furthermore, some leading corporations are now recognising the benefits of trust and a focus upon integrity, accountability and transparency at all stages of their operations.

Public environmental, social and sustainability reporting is the main route through which corporate accountability and integrity can be

demonstrated, and as a consequence there have been several recent drivers to report, including:

- challenges from Tony Blair and other ministers for the UK FTSE350 to produce environmental reports by the end of 2001
- a new mandatory requirement for UK Pension fund trustees to disclose ethical investment principles
- ethical indices (e.g. UK FTSE4Good Index / Dow Jones Sustainability Group Index)
- mandatory reporting requirements in Denmark, Sweden, The Netherlands and Norway
- the ABI's guidelines on social responsibility disclosure (see page 39)

- corporate governance codes:
  - the OECD Corporate Governance Principles
  - the King Report on Corporate Governance for South Africa 2001
  - the Turnbull committee's guidance on risk management reporting.

We have seen significant growth in the number of reports being produced over the last decade. In the early years, reporters opted for the traditional paper-based report format. More recently, technological advances and the continued increase in Internet access have led to a surge in the use of the Web as a reporting medium (both for stand-alone reports and as an extension of hard-copy publications).

## THE NEED FOR THIS GUIDE

Reporting on the Web, as opposed to hard-copy reporting, raises several issues. This guide to best practice addresses these and is relevant to those who are either considering using the Web for their next report or who are committed to improving the standard of corporate information reported on the Web.

The ACCA Sustainability Reporting Awards' judges have found it necessary to devise specific reporting criteria to review the Web-based reports participating in this scheme. These new ACCA Web reporting criteria are included in this guide.

This guide does not address the *content* of a Web-based report but focuses on *using the Web as a reporting medium*.

## USING THIS GUIDE

1. Words printed in bold in the text are included in the Glossary on page 35.
2. The graphs and data in this publication were sourced by Corporate Register. For further insight, statistics on reports from different countries are updated continuously at [www.corporateregister.com](http://www.corporateregister.com) together with other useful information.
3. Throughout this publication the terms 'Web' and 'Internet' are used. Where we have used 'Web' we refer to the **World Wide Web** (WWW), the universe of network-accessible websites. The Web shares conventions that make it easy for anyone to roam, browse, and contribute to it. '**Internet**' is used when we refer to the

collection of computers around the world that are connected to each other but not necessarily using the Web protocol.

## FEEDBACK

We welcome feedback about this guide. Please e-mail your comments to: [post@nextstep.co.uk](mailto:post@nextstep.co.uk) or [info@accaglobal.com](mailto:info@accaglobal.com)



# 1

## Current international reporting activity – a brief background

PAGE 4

Corporate environmental reporting has made considerable progress since it emerged in the late 1980s, spreading from a small number of companies in a handful of sectors, to over 1000 companies in all major business sectors (see box 1.1).

The majority of these reports originate from European countries, with the United Kingdom at the forefront. Other countries generating significant numbers of reports include Germany, the USA, Japan and Australia (see box 1.2). The difference in the extent to which companies have reported on the non-financial aspects of their performance has been dependent on a number of factors, which are often a result of national policies.

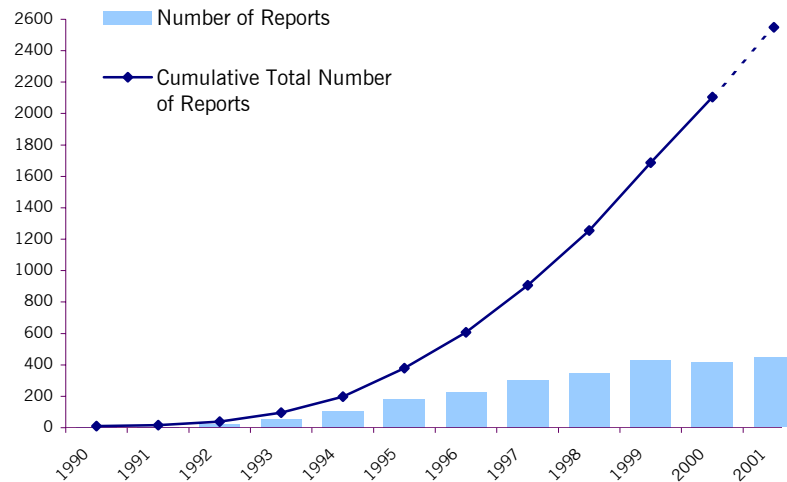
### THE USA

In the USA, for example, environmental reporting was a direct result of companies wishing to tell

‘their side of the story’ after legislation in the late 1980s placed comprehensive information on their toxic releases in the public domain.<sup>1</sup> US companies found their environmental reports well received,

and encouraged their overseas subsidiaries to follow suit. However, US company reports tend not to divulge information that is not already in the public domain.

### Box 1.1: International growth in corporate environmental reporting



Source: [www.corporateregister.com](http://www.corporateregister.com), based on 2285 records (1990–2001).

<sup>1</sup> In 1987, SARA Title 13 established the ‘right to know’ – selected US companies were obliged to report on emissions of a wide range of chemicals, and the US Environmental Protection Agency made this information easily available to the public, in both print and electronic formats.

# Current international reporting activity – a brief background (continued)

## JAPAN

In Japan, environmental reporting did not become widespread until the mid-1990s, when the Japanese Environment Ministry published reporting guidelines and encouraged

all large companies to report. The result has been a rapid growth in environmental reports, all following a standard format (and therefore being more comparable both within and across sectors than a completely

'free market' approach would allow). On the evidence of the growth in reporting, together with overall quality, Japan looks set to become a world leader in this field.

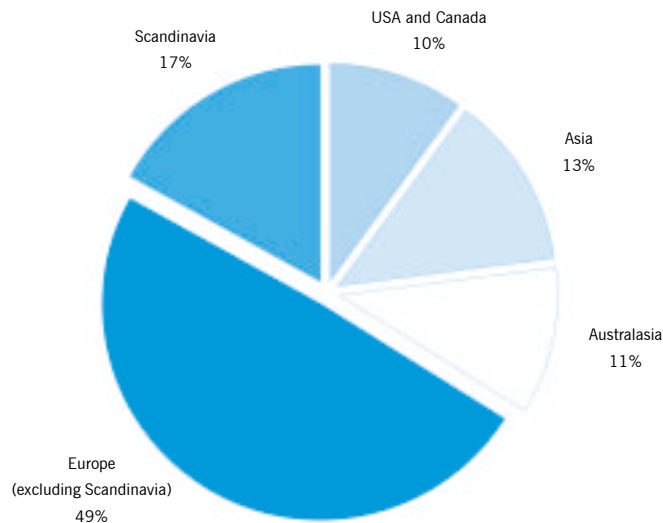
## EUROPE

Within Europe, several countries have passed legislation aimed at increasing environmental reporting – including The Netherlands, Denmark, Norway and Sweden.

## THE UK

In the UK, the national Environmental Reporting Awards scheme organised by ACCA, business surveys such as the Business in the Environment (BiE) Index of Corporate Environmental Engagement and encouragement from the Department of Environment, Food and Rural Affairs (DEFRA) have all contributed to supporting a continual increase in the number of companies reporting.

### Box 1.2: Environmental and social reports 2000 – international activity by region



Source: [www.corporateregister.com](http://www.corporateregister.com), based on 477 records (African and South American regions produced fewer than 10 reports each during 2000 and are therefore not featured).

## Current international reporting activity – a brief background (continued)

PAGE 6

The United Kingdom has always adopted a non-prescriptive approach, so formats and quality of information tend to vary. The Government has challenged non-reporting companies listed in the FTSE 350 to report by the end of 2001, and may become more prescriptive if this challenge is not met.

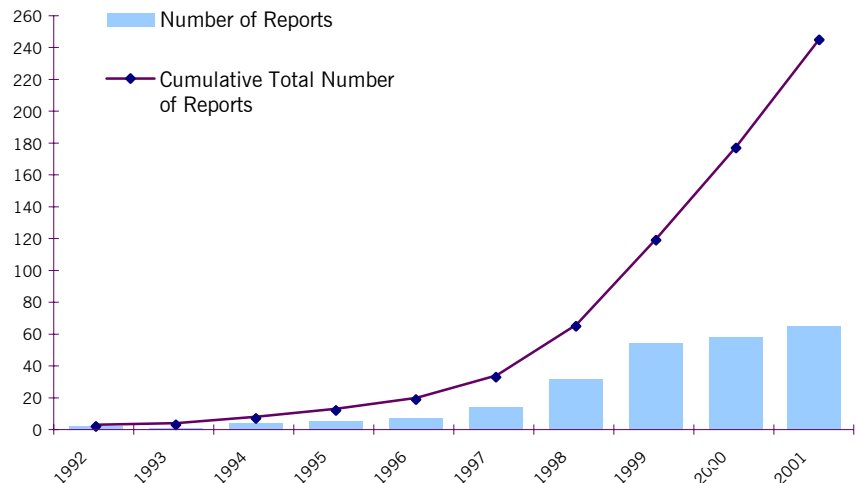
There are now companies from over 30 countries producing 'stand-alone' environmental reports (i.e. not part of the annual report and accounts) and as reporting becomes a mainstream business activity, more countries will join the list.

**Social reports** (covering issues such as labour rights and community impacts) have also increased (see box 1.3), as have **sustainability reports**, but not yet at the same rate as environmental disclosures. Companies find it easier to enter the

field with an **environmental report**, as the parameters are, arguably, more clearly defined and the metrics more straightforward. Stakeholders are demanding more information on social and financial aspects, so as companies

gain confidence in their environmental reporting programmes, these develop to cover wider social, community and financial aspects. It's a brave non-reporter that launches directly into a full sustainability report! For

### Box 1.3: International growth in corporate social reporting



Source: [www.corporateregister.com](http://www.corporateregister.com), based on 215 records (1992–2001).

these reasons, although environmental reports now predominate, social reports – and especially sustainability reports – will increase in line with the adoption of the concept of sustainable development by businesses worldwide. Sustainability reports currently represent only around 5% of the field.

## WEB FACT

Reporting companies within the UK FTSE 100 publish an average of 23 'pages' of environment, social or sustainability information on their websites.

## THE DEMAND FOR CORPORATE TRANSPARENCY

Public concern over the conduct of business has continued to grow, and in some areas (in the biotechnology and fossil fuels sectors, for example) has intensified in recent years. Through the Web, this concern has put companies under a critical spotlight, as stakeholders demand the right to know:

- what impacts companies are having on the environment and society
- and
- what companies are doing to manage these impacts.

Despite the growing pool of information becoming available, it is vital that companies address two critical issues.

1. *The vast majority of companies release very little information on their performance on environmental and social issues. In terms of number of reports produced, UK companies lead the way. As box 1.4 shows, however, the majority of UK listed companies release very little or no information on these important issues.*
2. *Where companies release information in the form of a separate environmental, social, or sustainability report, the information often fails to meet the needs of the intended audiences. All too often, stakeholders complain that reports fail in their completeness and credibility, and in their ability to communicate information.*

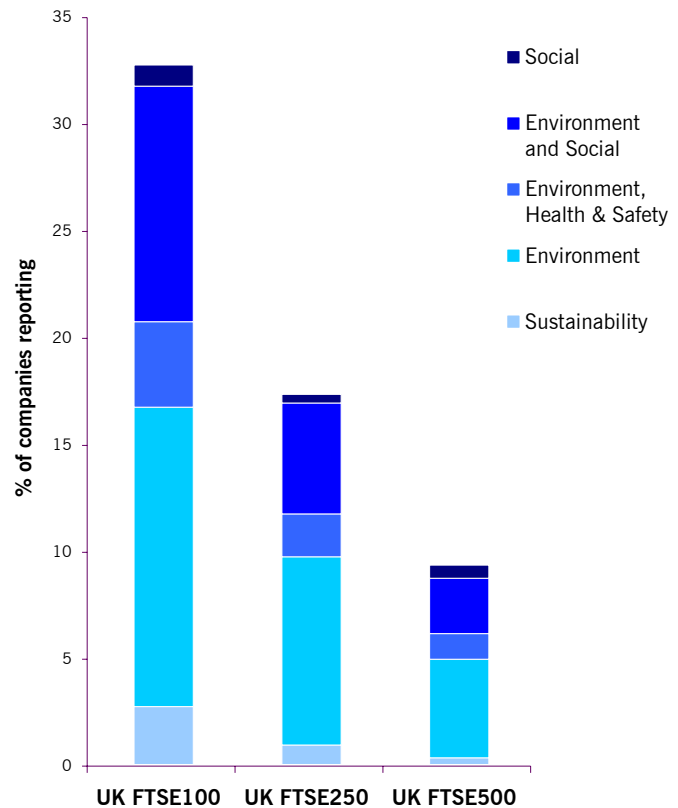
## Current international reporting activity – a brief background (continued)

PAGE 8

On the first of these two issues, there is a growing resource of encouragement and guidance available for those companies taking the first steps to regular reporting.

The second issue will be helped through companies incorporating Web reporting into their communications strategies – as described in this guide.

### Box 1.4: UK FTSE 100, 250 and 500 corporate environmental and social reports during 1999–2000\*



\* Chart represents hard-copy stand alone reports published between 1/1/99 – 31/12/00 only. For website reporting see box 2.2.

# Which medium best fits your needs?

PAGE 9

## 2

### PUBLISHING MEDIA

Reporting in electronic (as opposed to paper-based 'hard copy') format is becoming increasingly commonplace (see box 2.2). Electronic media include e-mail, floppy disk, **CD-ROM** and the Web.

Although a small number of companies (such as Co-operative Insurance and Compaq) have distributed electronic reports on CD-ROM, they are usually Web-based. The Web offers the potential:

- to improve public access to information on company performance
- and
- to offer an unlimited quantity of information, allowing the user to **download** as much of the published material as they want.

Box 2.1 below compares key capabilities of some publishing media in the ways they are commonly used. Electronic reports are clearly both more flexible and more sophisticated communications tools than non-electronic forms.

### WHICH FORMAT?

Not all electronic formats, however, are equal. Not everyone can access HTML e-mail (with formatted text, colour and graphics). Not everyone has the same software as you or uses

Microsoft Office (to integrate presentations). Importantly, there are two file formats generally seen as 'accessible' to most people – PDF and HTML.

**Adobe Portable Document Format (PDF)**. PDF can be opened, viewed and printed with the *free* Adobe Acrobat Reader. PDF has the ability to retain the layout and appearance of a hard-copy publication. This has made it the format of choice for electronically distributing a report

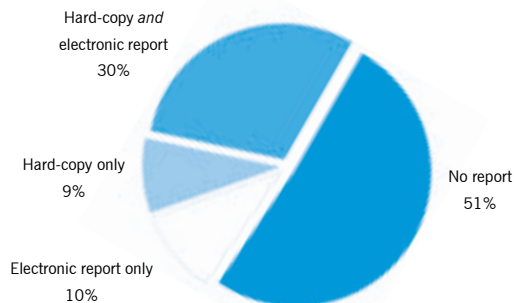
### Box 2.1: Key capabilities of publishing media

	Text	Still images	Moving images	Sound	Two-way interaction
Print	✓	✓			
Video tape		✓	✓	✓	
Audio tape				✓	
E-mail	✓	(many e-mail users receive text-only e-mail)			
CD-ROM	✓	✓	✓	✓	✓
Website	✓	✓	✓	✓	✓

# Which medium best fits your needs? (continued)

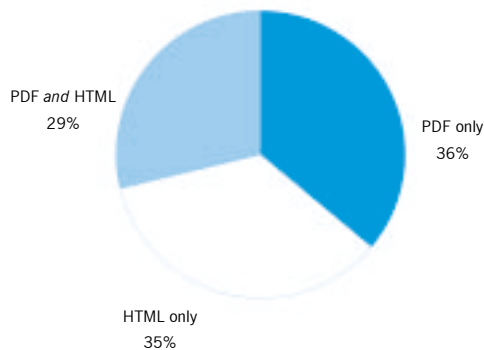
PAGE 10

## Box 2.2: UK, EURO and global FTSE 100 report formats in use – 2001



Analysis based on the 240 companies within the UK, EURO and Global FTSE 100 Indexes as at 3/9/01.

## Box 2.3: UK FTSE100 Internet reporters: file formats in use – 2001



Analysis based on the 42 UK FTSE 100 companies which produce electronic reports with greater than five pages of HTML information on environment, social or sustainability performance as at 3/9/01.

designed for printing. PDF can also incorporate most of the interactive and design features of a Web page, and indeed, Acrobat Reader integrates itself with your Web **browser** for on-line use.

**Hyper Text Mark-up Language (HTML)**. This is the common file format used on the Web, whereby the content appears on linked pages viewed through Web browser software (see chapters 3 and 4 for features). HTML can be quicker to **download** than a large PDF file. Because each HTML page is a separate file, to print an entire report can be a time consuming process. Although HTML files are often distributed on **CD-ROM** as well as the Web, allowing for audience selection and off-line viewing, HTML format remains synonymous with Web publishing. Box 2.4 highlights the main advantages and disadvantages of using the Web for reporting.

# Which medium best fits your needs? (continued)

PAGE 11

## Box 2.4: Major implications of using the Web for reporting

Report aspect	Advantage	Disadvantage
Visibility and accessibility	Web-based reports are accessible through an Internet connection anytime, anyplace. Their 'visibility' can also be increased through <b>hyperlinks</b> from other organisations.	Without active promotion, websites can be invisible off-line. Some stakeholder groups, such as employees and local residents, may not have Internet access. Reports are often hard to find from a company's home page.
Timeliness of data	It takes much less time to <b>upload</b> a website than it does to publish a hard-copy report. Reported data is more current and therefore relevant as new information can be added to websites as soon as it is available.	Users may not be convinced that Web pages and data verifications are up to date (thereby detracting from their credibility) without extensive 'date stamping' or separate update reports.
Ease of use	Interactive and can be fun to use, particularly if using cutting-edge Web technology. Multiple languages – easier to offer multi-lingual versions.	Most users like to read off-screen – Web reports are hard to 'shelve' and often require long downloading and printing times. A Web-only format will not meet the needs of all stakeholders.
Additional aspects of reporting	Websites can offer users the ability to tailor a report to their needs. By making feedback easier websites can achieve high response rates.	A Web report is not the 'business card' a paper report can be. Some users will be more inclined to leaf through a hard-copy report arriving in the post, than to search for a Web page.
Environmental impacts of publishing	Reduced energy, pulp and ink-use from e-publishing. Avoids wastage from company printing excess hard-copies.	Reporting company can manage the impacts of its printing operations, but has no control over the impacts of readers printing off personal copies.
Quantity of reported data	Avoids size restrictions of paper reports. Larger quantities of information available.	Navigation through many pages is often difficult, so careful design is needed to help the user.

## Which medium best fits your needs? (continued)

PAGE 12

Most reporting companies produce hard-copy (paper) reports and an increasing number are supplementing, and in some cases replacing, these with Web-based versions. Changing reporting medium needs careful consideration, as the same format and content may not be appropriate to the new medium.

*'Good practice companies will report in both hard copy and electronic formats, appreciating the pros and cons of the different media'.*

Environment Agency

### OTHER CONSIDERATIONS

Reporting on the Web offers companies potential benefits, but as a communications medium it also has disadvantages. Businesses worldwide have raced each other to establish corporate websites, eager to benefit from the possibilities of e-commerce and global visibility. While some users want as much information as possible delivered via the Internet, it is less useful for others (especially those without **Internet access!**). The geographical availability of Internet access is also often exaggerated: in 2000, only 2% of the world's population were estimated to have access to the Internet, with most of these in the northern hemisphere.

The Web, as a medium, may not be the universal solution it is often assumed to be. Stakeholders have differing preferences in how they like to access information. Some

stakeholders favour an exclusively 'on-line' approach, while others would rather 'browse' the Web for a cursory appraisal or specific information, and then read in-depth hard-copy reports for more extensive research.

Despite the mix of advantages and disadvantages of the Web as a medium for environmental, social and sustainability reporting, several companies are abandoning the hard-copy report and reporting *solely* on the Web. While these reports are often of good quality and content, abandoning paper-based reporting altogether is a risky strategy. Companies taking this approach probably overestimate the capabilities of the medium in terms of reaching target audiences and providing information in a format useful to all.

## Which medium best fits your needs? (continued)

PAGE 13

### HOW IS THE WEB USED?

There are three distinct ways in which the Web is used for social, environmental and sustainability reporting. These can be termed the 'piggy back', 'integrated' and 'stand-

alone' approaches (see box 2.5).

The decision on whether to access electronic reports is often a matter of personal preference. Some stakeholders prefer to 'browse'

electronic documents in the same way as they might 'graze' television channels, reserving focused concentration for hard-copy reports. Others are entirely happy to access all business documents on-line.

### Box 2.5: Current use of the Web

Method used	Definition	Benefit	Shortcomings
'Piggy-back'	A paper-based (hard-copy) report is hosted within the company website in PDF (or other electronic file format), as discussed in this chapter.	A straightforward means of converting paper reports to electronic versions, PDF can retain overall content and appearance of the original, avoiding extra design work.	By using the Web solely to host a <i>copy</i> of the hard-copy report, companies are missing many advantages that using the Web can bring to the reporting process (detailed throughout the rest of this guide).
'Integrated'	There are two methods: 1. a shorter hard-copy summary report is produced, with references to the URLs where further information can be found 2. the 'piggy-back' approach is used, but the HTML version has additional features incorporated, such as e-mail feedback facilities, and 'live graphics' (see chapter 5).	These methods use the Web as an additional medium to improve and add value to the hard-copy version.	Method 1 – producing a summary hard-copy report with full information on the Web – requires extra effort to identify and prioritise information to be condensed within the summary. Methods 1 and 2 both require extra design work to reformat the hard-copy report for the Web <i>and</i> to incorporate additional features.
'Stand-alone'	The hard-copy report is abandoned and reporting is solely on the Web.	Reports are often of good quality and content, taking advantage of the capabilities of the Web.	Many stakeholders want the option of accessing information in hard-copy format, or do not have ready Internet access.

## Which medium best fits your needs? (continued)

PAGE 14

There appears to be no pattern of business sector, gender or age-profile to help predict which stakeholders might be pre-disposed towards one medium or the other.

*'Companies should consider both readers who are seeking specific information and analysts needing to access and store the complete report. Quick link menus to jump to key topics are useful for the former, while provision of a downloadable file will make life easier for the analyst needing the full version for their files.'*

Ruth Coward, Environmental Researcher, Ethical Investment Research Service (EIRIS)

*'I visit corporate websites for specific information. If I can't find it in 30 seconds I get frustrated, so make the site well signposted and searchable.'*

Suzannah Lansdell, Deputy Chief Executive, The Environment Council



*'A site map is essential for Web-based environmental/social reports, both in order to help you navigate effectively around the report and to allow you to see when you have read everything there is to read.'*

Sarah Durham, Senior Analyst, Jupiter Asset Management

# Basic elements of a Web report

PAGE 15

# 3

Environmental, social and sustainability reports on the Web incorporate most of the standard features found in company websites, including the following examples.

## NAVIGATION

Web pages allow users to read and move through the site's contents in a number of ways, rather than just in a linear, cover-to-cover manner. They also allows users to 'dip in and out' of the report, when time is not available to read everything.



The most common approach to aid navigation is to allow users to 'drill down' through several levels of information with varying levels of detail. For example, information can be presented at group, company and regional levels as illustrated in box 3.1. A drill-down approach can also be used to present information via levels that correspond to the likely knowledge level of the user. A first level Web page, for example, may provide an overview, with second and third level pages providing increasing detail for the more interested or specialist user.

## MENUS

Clicking the mouse on an entry in a contents list may produce a menu through which all sub-sections can be listed and accessed, for example, Diageo's expanding menu (see left). Navigation is made easier when visited links change colour to

indicate those parts of the site that have been visited.

## SEARCH FACILITIES

Larger websites frequently include a facility to search their site. These site **search engines**, which can work in the same manner as the large, independent search engines that catalogue the entire Web, will quickly explore a site looking for a particular word or topic.

## SITE MAPS

Site maps provide a diagrammatic summary of site contents, illustrating the structures used to organise information.

## LOCATION

Most environmental, social and sustainability information is usually accessible through the 'Company Info' or the 'About Us' buttons on the **home page** of the corporate website.

## Basic elements of a Web report (continued)

PAGE 16

Users should be able to go directly to this information through an obvious and dedicated button on the company's home page. Such prominent positioning demonstrates the importance of these issues to the company (while an obscure and unsignposted location demonstrates the converse). For companies reporting only through the Web, it is essential that users can find the report easily.

### PREVIOUS YEARS' REPORTS

Many websites store previous years' reports (usually as PDF files), available for downloading from an archives page. Archiving reports in this way allows the reader to follow the development of the company's reporting programme, and promotes transparency. Sainsbury's website has a good example of this (shown on page 23). The reader can compare older reports and monitor a company's consistency in its

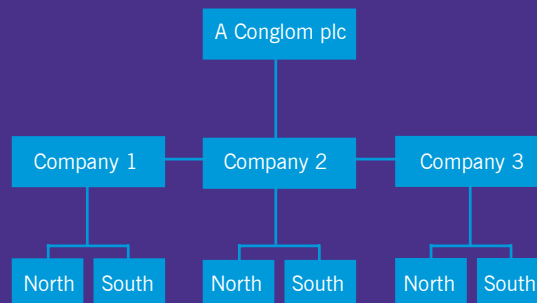
adoption and adherence to historical targets and policies – especially through mergers and acquisitions.

### Box 3.1: an example of the 'drill down' approach

Level 1: Group level details

Level 2: Company level details

Level 3: Regional level details



*'I tend to 'graze' a website, in common with many other people. This means I don't invest much focus and concentration in investigating information mazes. Make it straightforward – or be in danger of disengaging the audience.'*

Suzannah Lansdell, Deputy Chief Executive, The Environment Council

### HYPERLINKS

These are the basic building blocks of websites. Hyperlinks may be buttons, images or text, which, when clicked on, jump the reader somewhere else. Hyperlinks can be of two types.

1. Internal – these link to other pages within the same website. They can be used to demonstrate improvement, by linking sections of the current report to sections of previous years' reports. They can also provide a link to other corporate communications, such as the annual report and accounts.
2. External – these link to external websites, and can be used to link to partner organisations (such as charities, local wildlife groups) or sites where related information can be found.

A hyperlink can also hold the information as to how and where a new Web page opens. It may open a new window, for example. A hyperlink can also specify **frames** within a window, and it is this control of the computer screen and how the reader views Web pages that is a key characteristic of the Web.

Consider providing a separate 'links' page rather than cluttering your report with too many external hyperlinks. After all, each is an opportunity to leave your site.

### DIFFERENT LANGUAGE VERSIONS

Web reports can be made available in several versions to match the languages of the major audiences, at minimal cost. To produce hard-copy reports in several languages would be expensive and, in light of the smaller print-runs required for each language, may not be cost-effective.



# 4

## Advanced elements of a Web report

PAGE 18

### REGULAR UPDATES

By avoiding the time and costs of large print runs, Web publishing allows companies to update the information within their website at more frequent intervals than would otherwise be possible. Certain elements of Web reports may only need updating every few years – company background, policies and management structures, glossary – whereas performance data would ideally be ‘real-time’, with the reader

*‘Sophisticated graphics and gimmicks are no substitute for comprehensive, quantitative, up to date information on key aspects of social and environmental sustainability, and may also cause technical problems and reduce the accessibility of the site.’ Ruth Coward, Environmental Researcher, Ethical Investment Research Service (EIRIS)*

able to view the company’s updated current performance. In reality, the costs of presenting anything approaching real-time data on-line would be prohibitive. The most frequent performance updates tend to be quarterly progress reviews, such as those published by Dow Chemicals.

Two potential factors influence the frequency of updates.

1. **Data collection cycles** – most companies collect data annually. Unless companies have very efficient or automated data collection systems, more frequent collection cycles would entail significant additional effort.
2. **Verification** needs may require that updated information be kept to a minimum to avoid expensive repeat verification exercises. BP

has a ‘rolling’ verification programme, which reviews all information as and when it is published on the Web. The costs of a verification process such as this are likely to preclude extensive regular updates for most companies.

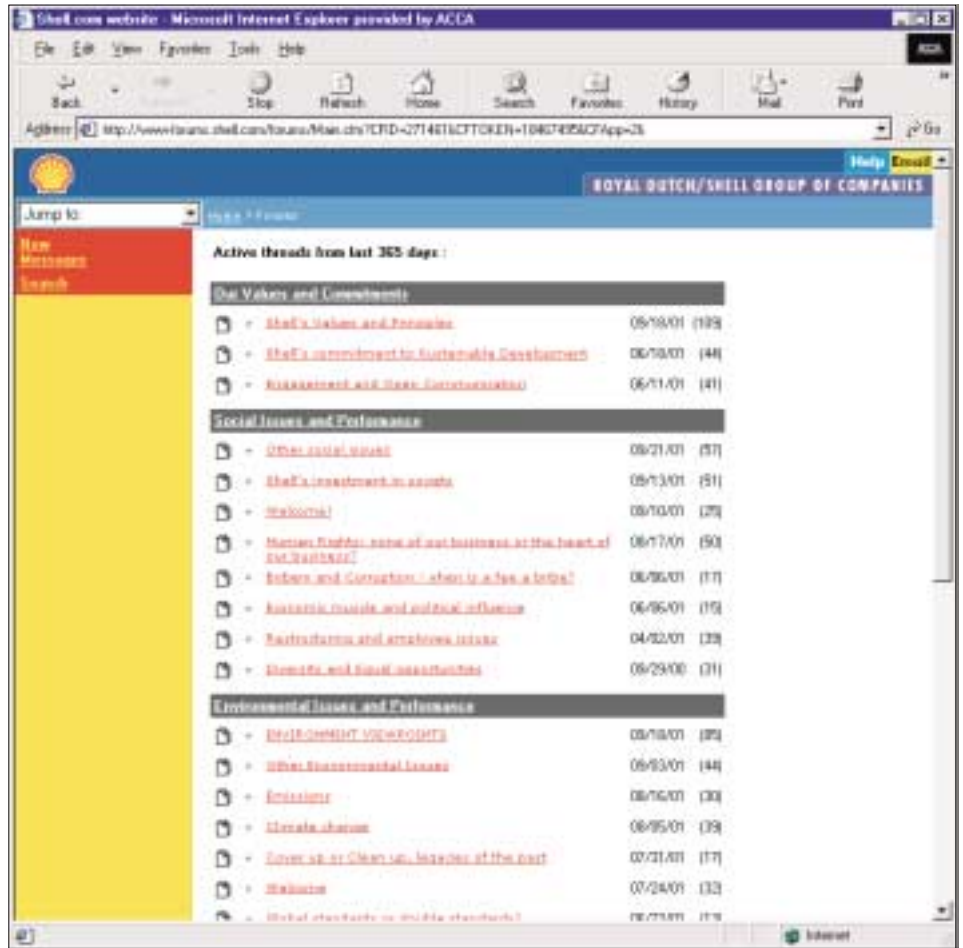
One general approach is to ensure that all information within a website has some form of ‘date-stamping’, indicating the period to which it refers, or alternatively, when it was posted onto the website.

## Advanced elements of a Web report (continued)

PAGE 19

### FORUMS AND BULLETIN BOARDS

One of the unique features of the Internet is that it allows two-way dialogue. Through a dedicated Web page 'forum' or 'bulletin board', report users can submit their views on the report, the company's policies, or just about anything else! The company can then respond to these comments – collectively or individually, publicly or privately – and analyse the statistical results of particular Web-based surveys they may have carried out. These 'forums' can act as a form of public consultation process – but with virtually no overhead. A good example of a website generating **dialogue** can be found in the 'Tell Shell' report pages (see right).



## Advanced elements of a Web report (continued)

PAGE 20

### VIDEO AND AUDIO CLIPS

Websites of several companies, such as AEP, General Motors and Dow Chemicals (see right), now feature short film clips or radio broadcasts by senior management. These can include conference speeches, television interviews and radio discussions. The advantage of these formats over traditional text, data and graphics is that the report user sees or hears the company representative discussing issues from the report. Hearing senior management talking in detail about the policies and commitments outlined in their reports can send a powerful message, reinforcing the assurance that the company is taking these issues seriously.

Dow's Good Thinking - Microsoft Internet Explorer provided by ACCA

Address: http://www.dow.com/environment/reports/broadcast3.html

Environment, Health & Safety: Reports & Speeches

March 9, 2000 - Larry Washington discusses Dow's global health, safety and environmental goals. Dow wants to set the standard for environmental performance in the chemical industry. Dow will make continuous progress toward the vision of no accidents, injuries or harm to the environment and will publicly report our performance.

To view the broadcast, you'll need either RealPlayer® or Microsoft Windows Media™ Player

L.J. Washington, Jr.  
Vice President,  
Environment, Health & Safety, Human Resources  
and Public Affairs

	2:55	click here for the Youtoo! Broadcast	click here for the Youtoo! Broadcast	click here for the Youtoo! Broadcast	Windows Media Player
Windows Media	2:55	click here for the Youtoo! Broadcast	click here for the Youtoo! Broadcast	click here for the Youtoo! Broadcast	Windows Media Player
Real Player	2:55	click here for the Youtoo! Broadcast	click here for the Youtoo! Broadcast	click here for the Youtoo! Broadcast	Real Player

**CNN**  
By Choice of Content

This posting does not constitute an implied or express endorsement by CNN.

Site Navigation | Dow Home: Environment, Health & Safety: Reports & Speeches: Dow's Good Thinking

### FEEDBACK FORMS

Feedback on hard-copy reports is often sought using a reply-paid postcard response form. The response rates using this method tend to be around 1–2 %. Web reporting offers an opportunity to increase this response rate by making it easier and quicker for users to submit feedback. Some on-line feedback forms – for example, from the Volvo report – can be completed within minutes and the responses instantly sent into a data file that can be analysed at any time. This analysis provides information on the report users and an overall profile of the company's stakeholders – who they are, their sectors or business units, pages visited and geographical location.

Such forms should be neither complicated nor extensive. Reporting companies should aim for more

feedback on key areas only. This will help prevent '**stakeholder fatigue**' and improve the response rate.

### RELATED DOCUMENTS

On-line information storage capabilities allow websites to provide the report user with additional documents and large amounts of data. Such information can be in a commonly accessible file format, such as PDF, for the user to download and read at leisure. Documents can be related to the report in two ways.

1. As 'issue' articles, focusing on environmental, social and sustainability issues of relevance to the company's impacts or its industrial sector. These articles can be provided on the website to inform discussion.
2. As further detail on a particular

aspect of the company's activities – e.g. newsletters, magazines, brochures, annual reports and accounts, staff training manuals.

### QUIZZES AND GAMES

Web reports can feature interactive quizzes and games related to environmental and social issues (for example, Ford Motor Company's Web report includes the 'EnviroDrive' game). These do not have to be complex or expensively designed – the point is to get people interested and thinking about the issues in the report.

### ON-LINE ORDERING

The company website can include facilities for ordering hard-copies of the report or any other corporate communication publications, either by providing an on-line order form or by providing the contact details of the appropriate company representatives.

# 5

## Best practice case studies of Web reporting

PAGE 22

There are now hundreds of companies using the Web to publish environmental, social and sustainability information. Some of the approaches used have been more successful than others in providing an interesting, easy to use and informative source of information on company performance.

'Selected Web-based Reports', on page 40, lists 20 Web reporting companies that provide well-designed and informative websites. The following examples from Web reports are imaginative, improve on the hard-copy report and facilitate feedback.

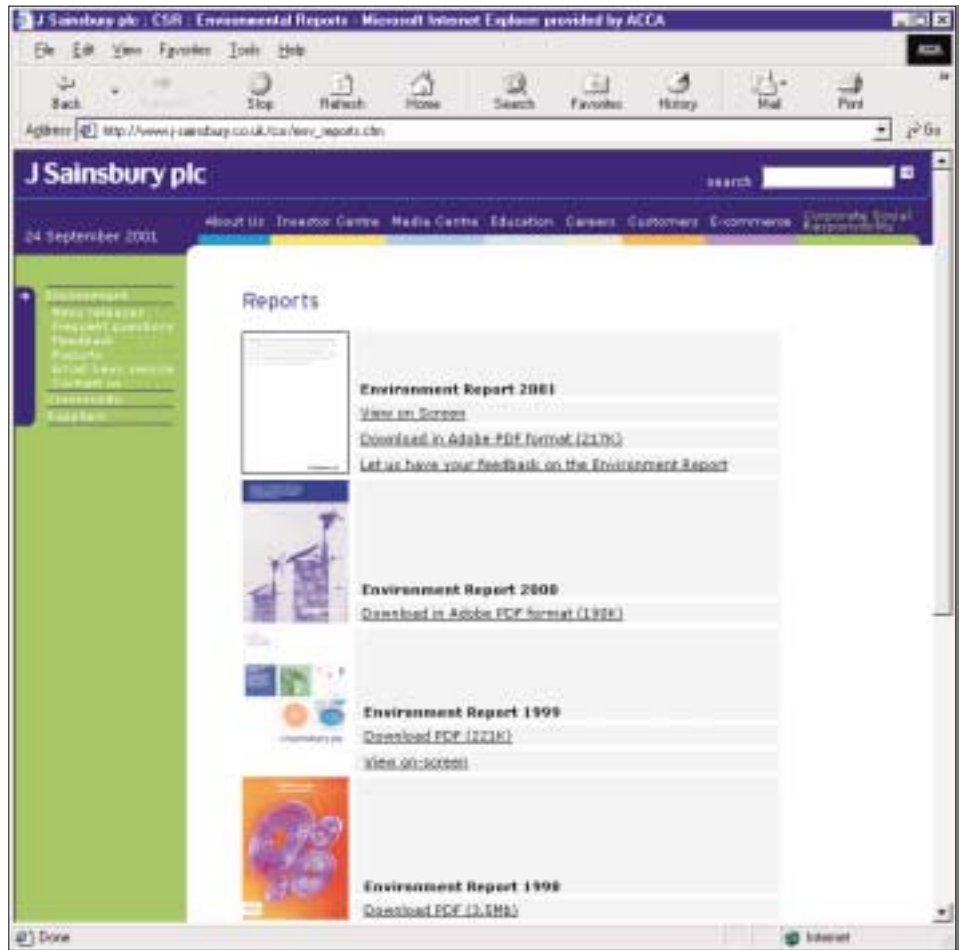
BP's Datadesk allows the users to select the precise information they want – determining the contents of their own personalised reports.

The screenshot shows a Microsoft Internet Explorer browser window displaying the BP HSE corporate reports website. The address bar shows the URL: [http://www.bp.com/corp\\_reporting/usa\\_getans/Video.asp](http://www.bp.com/corp_reporting/usa_getans/Video.asp). The page features the BP logo and the heading "HSE performance". A navigation menu includes "see company", "our products", "in your area", and "meeting your needs". The main content area is divided into sections: "Corporate reporting" with a sidebar menu, "Our approach, progress and plans", "InfoCheck" with three download links, and "Your DataDesk" which allows users to customize their report by selecting interests and topics. The "I am interested in" section includes checkboxes for HSE performance highlights, Health in BP, BP and climate change, Biodiversity, Lower carbon energy, Commitment to HSE, Safety in BP, Emission trading, and Water. The "I want to" section has a dropdown menu set to "Build my own company brief". The footer contains a "LEGAL NOTICE" link, a search bar, and the BP logo.

# Best practice case studies of Web reporting (continued)

PAGE 23

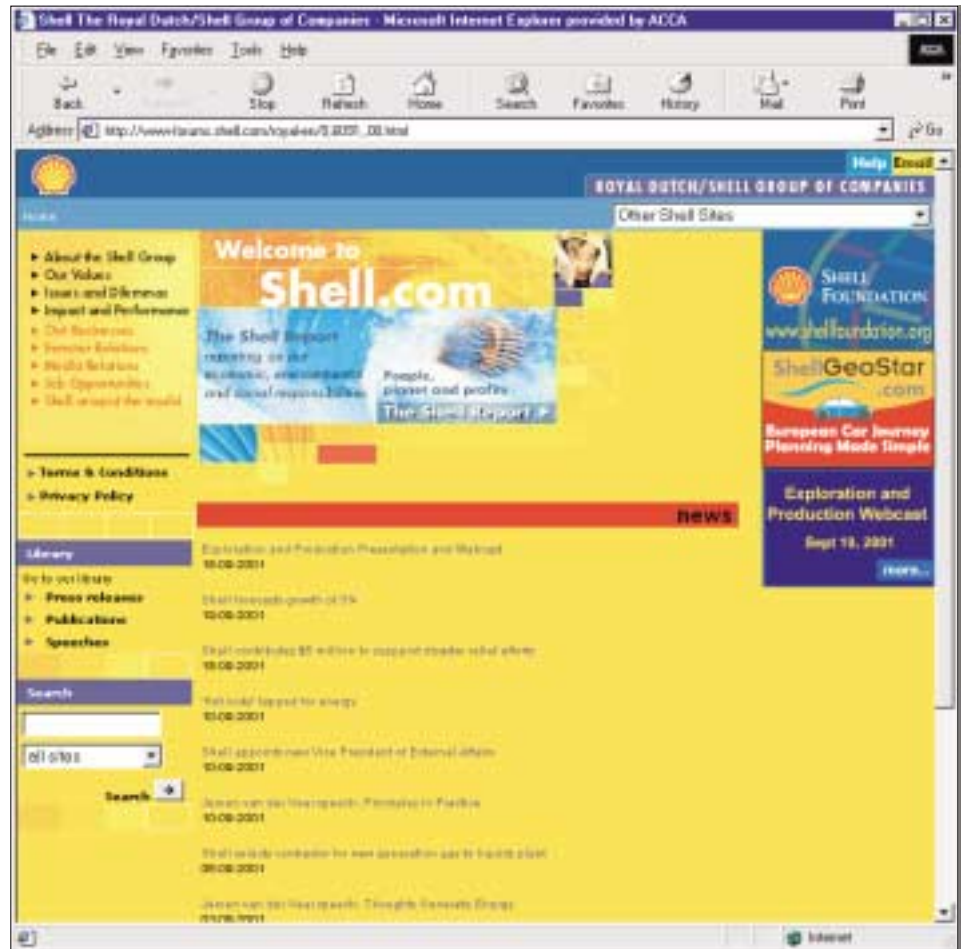
Sainsbury's website features a one-page archive within the company's Web report, which provides previous years' reports (in PDF) for downloading.



# Best practice case studies of Web reporting (continued)

PAGE 24

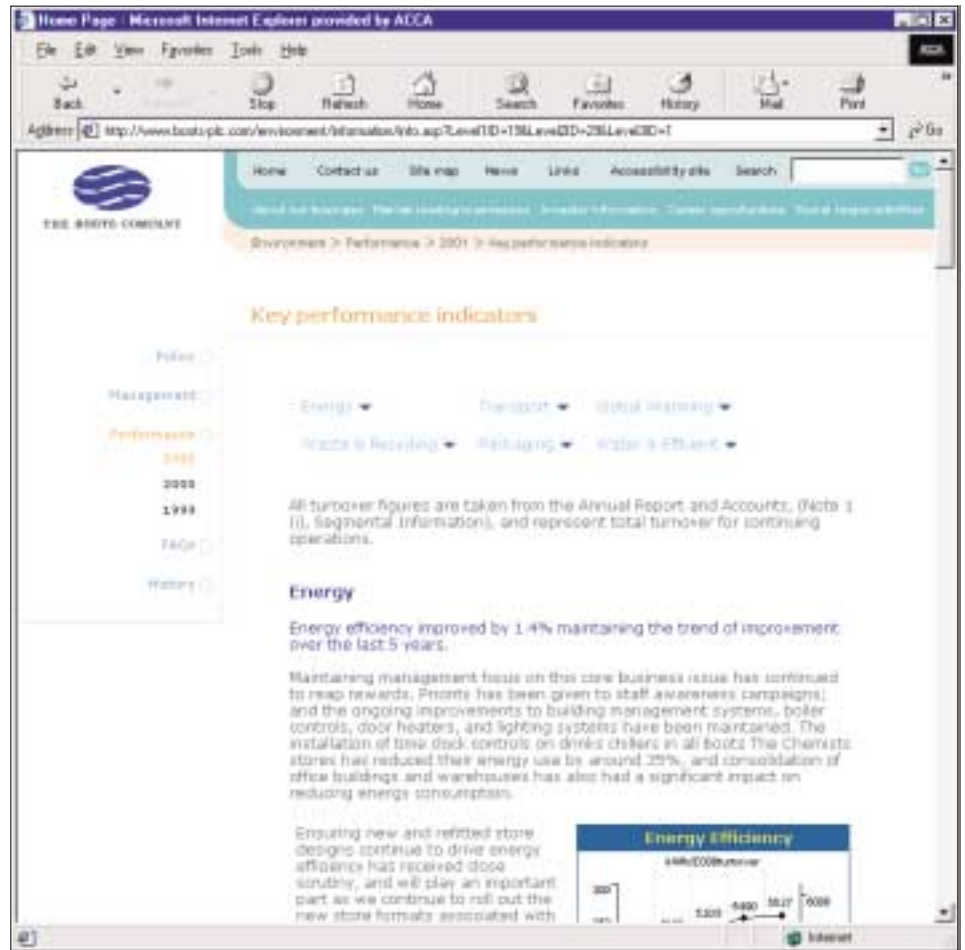
Shell has hosted a hard-copy report using the integrated approach described on page 13 and has added search facilities and feedback buttons to improve on the printed format. Shell has also included a 'forum' for exchange of opinions, views and e-mails (see page 19).



# Best practice case studies of Web reporting (continued)

PAGE 25

The Boots Web report is a good example of how the drill-down approach can be used, with detailed information on specific impacts, regions and reporting techniques.



# 6

## Reaching your audience

PAGE 26

A public reporting strategy reliant on only one medium will achieve limited success in communicating with all stakeholders. Companies should use an integrated portfolio of reporting mechanisms to ensure that potential report users are (a) aware of a company's reporting programme and (b) can easily access this information in a useful format.

### **MAKE IT VISIBLE!**

The success of a website in reaching its audience is increasingly

*'As investors take more interest in this aspect of a company's performance, remember to put a link from the investor relations part of the site to the environmental/social section.'*

Sarah Durham, Senior Analyst,  
Jupiter Asset Management

dependent on good promotion. One possible approach to ensuring high visibility is illustrated in box 6.1. Some companies have included the **URL** of their report on communications materials such as customer bills (e.g. Anglian Water), product catalogues and even on account statements.

Financial users often comment that they would like links between the annual report and accounts and a company's environmental, social and sustainability reports.

British Telecommunications has used both e-mail bulletins and 'postcard'-style flyers to alert potential audiences to the publication of its latest Web report.

Both British Telecommunications and B&Q have also advertised their on-line reports in the national media.

Without such links, signposting and co-ordinated publicity strategies, companies will find it increasingly difficult to ensure audiences know about and can find reports within the growing welter of on-line information.

### **PROMOTE YOUR WEB REPORT BOTH OFF-LINE AND ON-LINE.**

Off-line – include the report's URL on:

- customer correspondence
- publicity and sales materials
- press advertisements/articles.

On-line:

- include a direct link from your company's main home page
- e-mail target audiences
- establish links from the relevant sites of partner organisations
- sponsor non-profit websites in exchange for advertising banners linking to the report
- register your site with search engines.

## INTERNAL DISSEMINATION

For many organisations, the most important audience is their own workforce. Why not release the report on the company **intranet** or **extranet** in advance of uploading it

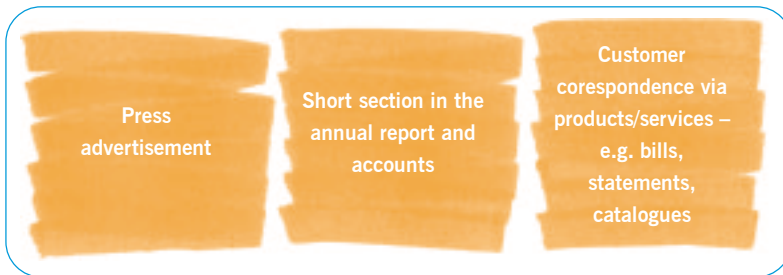
to the web? This gives employees the opportunity to assess and comment on it: there may still be time for last-minute changes. **Dialogue** with employees is just as important as dialogue with external stakeholders –

after all, company employees will be responsible for implementing the policies and objectives outlined in the report. In terms of spreading the word, employees are often a company's best ambassadors.

### Box 6.1: Promoting the report package – one possible approach

#### Printed promotions

(with Web addresses/order details)



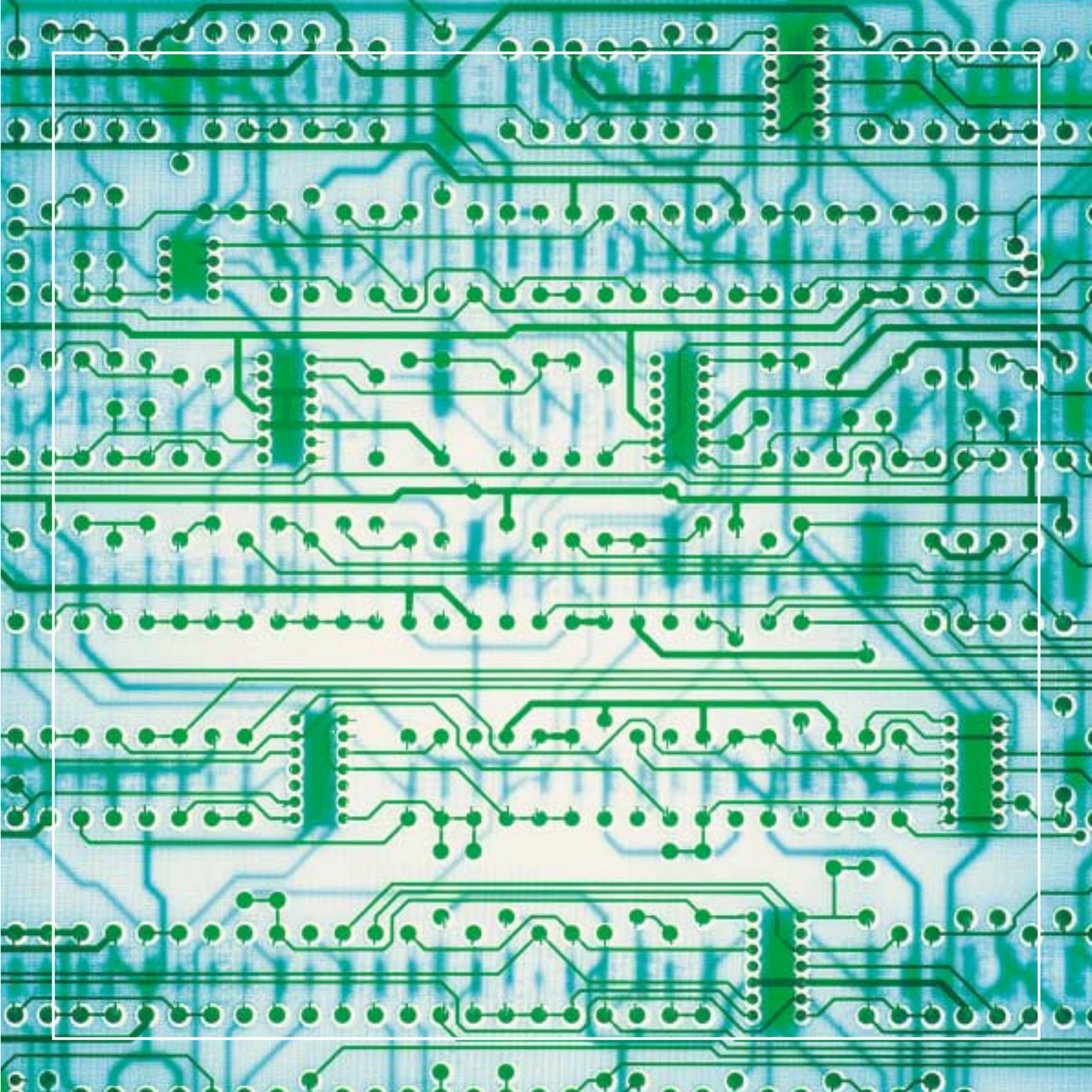
#### Virtual promotions

(with hyperlinks)



#### The report package





# Winning satisfied stakeholders

PAGE 29

# 7

A company has to decide who their target audiences are and how best to meet their information needs. It is impossible to satisfy all audiences equally, so a degree of prioritisation must be made. With this knowledge, a Web report can be designed to meet the individual information requirements of the key stakeholders.

As the volume of report information increases, it becomes especially important that users are able to locate precisely what they require – otherwise they may have to look at numerous irrelevant Web pages before finding what they need. There are several methods to ensure this, the most basic being search facilities and site maps (described on page 15). A number of companies have used more sophisticated techniques, including 'selective presentation' and 'specific indexing'.

## SELECTIVE PRESENTATION

- Divide the report into separate sections for each stakeholder group as Camelot Group have done  
  
and/or
- allow the user to define the information they are interested in. This could be by geographic region, business activity, level of detail or a combination. For example, environmental compliance records for chemical manufacturing operations in India. BP's 'Data Desk' allows this kind of selection.

## SPECIFIC INDEXING

There are now several organisations that recommend particular 'key performance indicators' (KPIs) for measuring and reporting environmental or social performance. One of these is the Global Reporting Initiative (GRI).

Companies may want to include a facility that allows the user to view only the specific KPIs recommended by a particular guideline such as the GRI (the Novo Nordisk website shows the user where to find the contents recommended by the GRI).

*'Build Internet report sites so that stakeholders can tailor the report the way they want.'*

Adrian Henriques, Independent Consultant, Global Reporting Initiative – Steering Committee member

# 8

## The seven deadly sins of Web reporting (and how to avoid them)

PAGE 30

### **Death by download**

Some PDF reports can take over an hour to download, making your computer unusable in the meantime. Some users will just cancel the process. Avoid clogging users' systems with unwieldy PDF files. Aim to keep PDFs below 1000 KB, by using fewer and smaller (low-resolution) photos. You might offer a text-only PDF in addition to the full version (see Hanson plc).

### **Hiding it away**

Many a report is buried in a dark corner of a sprawling corporate website, where only the most tenacious user can track it down. Provide a direct link from the company homepage straight to the report.

### **Lack of site promotion**

How can users be encouraged to visit a site they don't know exists? Direct them towards it via customer communications, sales materials, annual reports and flyers.

### **Discouraging feedback and dialogue**

Encourage views and suggestions by using on-line feedback forms that are quick to complete and submit. You might consider making such correspondence public to further increase transparency (see Shell).

### **Leaving users in the dark as to how current the report is**

Unlike hard-copy reports, websites do not have publication dates, so inform users how current the data and information are.

### **Assuming your electronic report will meet the needs of *all* your stakeholders.**

It won't! Use the Web report as part of an integrated reporting strategy by presenting information that can be accessed by different stakeholders in a format that suits them best. It's a brave company that relies solely on the electronic version, and decides not to publish any form of hard copy for those who prefer it.

### **Overwriting each year's report with the next one**

This results in users unable to compare statements, policies, targets and data between different years. Instead, store previous years' reports on an archive Web page.

# Electronic reporting and the ACCA Reporting Awards

PAGE 31

# 9

ACCA has managed the UK Environmental Reporting Awards since 1991 and in 1999 joined forces with the Institute of Social and Ethical AccountAbility (AccountAbility) to run the UK Social Reporting Awards. In order to reflect better the current and incipient disclosure practices of UK companies and organisations, these two established award schemes were joined in 2001 with a third award category, the UK Sustainability Reporting Awards. These three categories form the ACCA Awards for Sustainability Reporting.

## **WEB REPORTING CRITERIA**

The three separate sets of reporting criteria for judging hard-copy environmental, social and sustainability reports are sub-divided into three main categories: Completeness (40%), Credibility (35%) and Communication (25%).

An increasing number of companies now use the Web as their preferred environmental, social and/or sustainability reporting medium, and the judging panels have found it necessary to devise Web-specific reporting criteria to review these reports. The communications element of the report increases its importance when the medium used is the Web, and therefore the communications section within each of these three sets of criteria has been re-weighted and increased to 35%. The content of the completeness and credibility sections remains the same in all sets of criteria but each has been reduced in its weighting by 5%.

The following list shows the content of the new communications section for Web-based environmental reporting.



# Electronic reporting and the ACCA reporting awards (continued)

PAGE 32

## General aspects of good communication

- Clarity, readability and accessible language
- Appropriateness of graphs, illustrations and photos
- Comprehensive navigation aids throughout report
- Availability of a summary report and/or executive summary
- References and links to other reports and documentation – e.g. financial, social
- Evidence of an integrated communications strategy – e.g. using different media and information levels

## Web-specific considerations

- Accessibility:
  - accessibility of report from home page
  - download times / file sizes
  - ‘off-line’ promotion of the Web report

- Tailoring of report for:
  - differing computer specifications
  - different languages (if appropriate)
  - the visually impaired – e.g. by providing facilities for personalised browser settings
  - information requirements of different stakeholder groups – e.g. specific signposting or navigation tools for different users
- Facilities to encourage stakeholder dialogue – e.g.:
  - feedback mechanisms, including contacts for further information
  - chat forums
- Use of Web technology to improve communication – e.g. **Flash** / video / audio clips

- Provision of hyperlinks to:
  - previous reports
  - partner organisations
  - further information, company reports.

The criteria for judging social and sustainability reports on the Web can be found on

[www.accaglobal.com](http://www.accaglobal.com)

# Conclusion

PAGE 33

# 10

Environmental, social and sustainability reporting is now a well-established method by which organisations can communicate their policies, performance and objectives for managing the impacts of their operations. We can expect this to remain the case for the foreseeable future. What may change significantly is the medium companies use to present this information. The increasing use of the World Wide Web has led many reporters to use it as part of an integrated reporting strategy.

Reporters using the Web as their preferred communication medium need to consider a variety of issues that do not arise for the more conventional hard-copy reports. These include accessibility and visibility, and the use of Web capabilities such as sound, imagery, links and navigation.

There are a growing number of best practice examples that consider stakeholder needs, represent information in a comprehensive and accessible way, and encourage feedback from report users.

Reporting on the Web offers reporters and readers an opportunity to present and access information in a way that benefits both, and we hope this guide facilitates both the quantity and quality of reports available on the Web.



## GLOSSARY

### Browser

The browser is the software program that runs on your computer and lets you see Web pages. Different browsers do things just a little differently. The most popular are Microsoft Internet Explorer (MSIE), Netscape Navigator (NN or NS) and America Online's custom browser (AOL).

### CD-ROM

A compact disc on which digital information can be stored. It is like an audio CD but uses a different format for recording data. CD-ROMs hold 650MB of data, which is equivalent to about 250,000 pages of text.

### Dialogue

A conversation or exchange of opinions between groups or individuals. Companies are increasingly keen to improve their

dialogue with stakeholders, as part of listening and responding to their opinions and concerns. Web-based discussion forums and feedback facilities have an important role in this process.

### Download

To receive a file transmitted over a network (and conversely, to **upload**, being to send a file). Downloads depend on file size and network speed. Via a slow modem, small Web pages take seconds but a 10MB video file takes at least an hour. Local area network (LAN) downloads are much faster. That same 10MB file can fly across a high-speed LAN in one second. Downloading files from the Web is easy as the Web browser prompts you where to save the file.

### Environmental report

A public disclosure of an organisation's policies and performance in

managing its environmental impacts.

### Extranet

A website for customers rather than the general public. It can provide access to research, current inventories and internal databases, virtually any information that is private and not published for everyone. An extranet uses the public Internet as its transmission system, but requires passwords to gain entrance.

### Flash

Animation software from Macromedia, used to develop interactive graphics. Flash sequences on the Web are displayed by a Web browser plug-in and offline presentations are run by a Flash player that can be included on a floppy disk or CD-ROM.

### Forum

An information interchange hosted

## Glossary (continued)

PAGE 36

on an Internet newsgroup or website. Web-based e-groups or e-communities serve a similar function, using a 'bulletin board' format to post e-mail messages.

### **Frames**

A Web browser feature that enables a Web page to be displayed in a separate scrollable window on screen. Older browsers do not support the frames feature, and many websites have a frames and non-frames version of the site to accommodate them.

### **Hard-copy**

Information in print; a paper version, as opposed to 'soft' (electronic) copy.

### **Home page**

The first page retrieved when accessing a website. It serves as a table of contents to the rest of the pages on the site.

### **HTML**

Hyper Text Mark-up Language is the common language used to create hypertext documents (Web pages). See page 10 for more information.

### **Hypertext**

A document written in HTML. It will contain hyperlinks and is usually retrieved using WWW.

### **Hyperlink**

A pointer within a hypertext document which links to another document (see page 17 for a fuller explanation).

### **Internet**

Today's Internet is a network of millions of computers worldwide, connecting all parts of the globe to each other. It glues the world together for electronic mail, and today, the Internet mail protocol is the world standard. Although the WWW has recently become the

focus of Internet activity, remember that the 'net' is much larger and more diverse than the Web it carries.

### **Internet access**

The ability to connect to the Internet may be through a dial-up (a temporary connection, via a modem, over a telephone line) or a dedicated connection (generally used by larger organisations).



### **Intranet**

A website accessible only by individuals within the organisation. Intranet sites are often used to store staff contact details, documentation and similar resources.

### **PDF**

The *Portable Document Format* from Adobe, whose software can convert content from any electronic document into a file which can be opened, viewed and printed with the free Acrobat Reader software. Adobe PDF has now become a standard format because of the large number of publishers using it. See page 9 for more information or go to [www.adobe.com](http://www.adobe.com)

### **Real-time reporting**

The notion of real-time environmental or social performance data available on the Internet is misleading. This type of data is not

measured and reported continuously (unlike, say, stock price information). Internet reports are easier to update, however, and can be more current than annual hard-copy reports.

### **Search engine**

Software that searches for data based on some criteria. Search engines can differ dramatically in the way they find and index the material on the Web, and the way they search the indexes from the user's query.

### **Social reports**

Public disclosure of an organisation's policies and performance in managing its social impacts – including internal aspects (such as labour conditions and employee policies) and external aspects (such as community relations and human rights).

### **Stakeholders**

Anybody with an interest in, or who is affected by, the activities of an organisation – including employees, shareholders, customers, local communities, campaign groups and government.

### **Stakeholder fatigue**

Engaging stakeholders and achieving worthwhile dialogue can be difficult. Stakeholders often lack the resources and time to provide input into an organisation's environmental, social or sustainability strategies. Making it easier for people to give feedback on policies and reports may help ward off fatigue.

### **Sustainability reports**

Integrated discussions of the links between economic, environmental and social performance and issues critical to the long-term survival of an organisation. This area will

## Glossary (continued)

PAGE 38

benefit greatly from continued innovation within common formats – such as the GRI (see *Resources*).

**Upload** – see Download

### **URL**

(Uniform Resource Locator) The address that defines the route to a file on the Web or any other Internet facility. URLs are typed into the browser to access Web pages, and URLs are embedded within the pages themselves to provide the hypertext links to other pages. The URL contains the protocol domain name, subdirectory names and file name. The "http" is the Web protocol, and www.accaglobal.com is the domain name.

### **Verification**

Usually taking the form of a written statement included in the report, verification aims to provide assurance to report users on issues

such as accuracy of information, robustness of management procedures and appropriate scope of reported issues. Techniques employed vary considerably but usually involve an independent party working with those responsible for compiling the report, examination of data collection systems and compilation methods (perhaps involving site visits) and following sample data trails.

### **WWW**

The www. prefix used on most Web addresses is actually the mnemonic name of the Web server used at the website. Most webmasters name their servers WWW in order to provide a recognisable address for everyone.

### **World Wide Web**

An Internet facility where Web pages are accessed and read via a Web browser. The World Wide Web was

developed at the European Center for Nuclear Research (CERN) in Geneva from a proposal by Tim Berners-Lee in 1989. It was created to share research information on nuclear physics. In 1991, the first 'command line' browser was introduced. By the start of 1993, there were 50 Web servers and the first graphical capability was introduced. By 1994, there were approximately 500 websites and, by the start of 1995, nearly 10,000. The Web today is often seen as synonymous with the Internet itself, with millions of websites providing access to information for the world's population – the business world and general public alike – through a single, accessible standard.

## General guidance on reporting

- The Association of Chartered Certified Accounts has published *An Introduction to Environmental Reporting*, downloadable at: [www.accaglobal.com](http://www.accaglobal.com)
- [www.corporateregister.com](http://www.corporateregister.com)  
Developed by Next Step Consulting Ltd., is a free online directory of global environmental, social and sustainability reporting. More details are provided at the front of this publication.
- In 1999, the UK's Department of Environment, Transport and the Regions (now the Department of Food and Rural Affairs – DEFRA) published *Environmental Reporting: getting started*, downloadable at: [www.defra.gov.uk/environment/envrp/index.htm](http://www.defra.gov.uk/environment/envrp/index.htm)

- The Global Reporting Initiative (GRI) is a long-term, multi-stakeholder, international undertaking whose aim is to develop globally applicable sustainability reporting guidelines. Copies of these guidelines can be downloaded at: [www.globalreporting.org](http://www.globalreporting.org)

## Guidance on specific impacts or sectors

- Greenhouse gas emissions, waste and water. In the UK, the Department of Environment, Transport and the Regions (now DEFRA – Department of Environment, Food and Rural Affairs) has produced a series of reporting guidelines for companies, downloadable at: [www.defra.gov.uk/environment/envrp/index.htm](http://www.defra.gov.uk/environment/envrp/index.htm)

- The Association of British Insurers offer guidelines on social responsibility disclosure, downloadable at: [www.abi.org.uk](http://www.abi.org.uk)

## Sector-specific reporting guidelines now available

- The CIRIA Sustainable Construction Targets and Indicators have recently been published by the Construction Industry Research and Information Association (CIRIA). Details can be obtained from: [www.ciria.org.uk](http://www.ciria.org.uk)
- FORGE – Financial Organisations Reporting Guidelines for the Environment – downloadable at: [www.bba.org.uk/pdf/ForgeText.pdf](http://www.bba.org.uk/pdf/ForgeText.pdf)

## Resources (continued)

PAGE 40

- The European Chemical Industry Council (CEFIC) Responsible Care Initiative publishes health, safety and environmental reporting guidelines. These can be viewed at: [www.cefic.be/activities/hse/rc/guide/](http://www.cefic.be/activities/hse/rc/guide/)
- WWF Australia's Scorecard, *Ore or Overburden*, is an annual assessment of mining companies' sustainability reports. It contains useful guidance for reporting and can be ordered from:  
tel: +61 2 9281 5515  
e-mail: [enquiries@wwf.org.au](mailto:enquiries@wwf.org.au)

### Guidance for the Web

Design websites using best practice guidelines such as those provided by the World Wide Web Consortium (W3C) available at [www.w3.org](http://www.w3.org)

### Other corporate Web reporters

Other Web reports with particularly notable features mentioned in this publication can be found at:

- [www.aep.com](http://www.aep.com)
- [www.camelotplc.com](http://www.camelotplc.com)
- [www.dow.com](http://www.dow.com)
- [www.gm.com](http://www.gm.com)
- [www.hansonplc.com](http://www.hansonplc.com)
- [www.novonordisk.com](http://www.novonordisk.com)

### SELECTED WEB-BASED REPORTS

#### Web reports

Web reports can be accessed using the URLs provided below for the company homepages. Several of these can be accessed in different ways (e.g. the BP report for example) or directly from the home-page. Other company reports are located under 'About Us' or 'Company Info' sections of the website.

- The Boots Company plc  
[www.boots-plc.com](http://www.boots-plc.com)
- BP Amoco  
[www.bp.com](http://www.bp.com)
- Centrica plc  
[www.centrica.com](http://www.centrica.com)
- Compaq Computer Corporation  
[www.compaq.com](http://www.compaq.com)
- Diageo plc  
[www.diageo.com](http://www.diageo.com)
- Marks & Spencer  
[www.marksandspencer.com](http://www.marksandspencer.com)

- NEC Corporation  
[www.nec.com](http://www.nec.com)
- United Utilities plc  
[www.unitedutilities.com](http://www.unitedutilities.com)
- Royal Dutch Shell/Group of Companies  
[www.shell.com](http://www.shell.com)
- Toshiba Corporation  
[www.toshiba.co.jp](http://www.toshiba.co.jp)

### PDF Reports

PDF reports can be found by accessing [www.corporateregister.com](http://www.corporateregister.com) and entering the company name in the 'Search' field.

- **Allied Domecq plc**  
*Environmental Performance 2000*
- **AWG plc**  
*Transforming Our World – Sustainable Development Report 2001*

- **Barclays plc**  
*Barclays Social and Environmental Report 2000*
- **BP Amoco plc**  
*Environmental & Social Report 2000*
- **CGNU plc**  
*Environmental Report 2001*
- **Deutsche Telekom AG**  
*State of Progress*
- **GlaxoSmithKline plc**  
*Environment, Health and Safety Review 2000*
- **J. Sainsbury plc**  
*2000 Environment Report*
- **The Great Universal Stores plc**  
*Environmental Report 2000*
- **The National Grid Company plc**  
*Environmental Performance Report 1999/00*

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