Table I Breakdown of content of Alpha's environmental report 1993 (in pages including text, pictures and graphics)

<table>
<thead>
<tr>
<th>Content</th>
<th>1993 (pages)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overview of company</td>
<td>1</td>
</tr>
<tr>
<td>Chief executive's review</td>
<td>1</td>
</tr>
<tr>
<td>Policy statement</td>
<td>1</td>
</tr>
<tr>
<td>Progress towards objectives set in 1990 to be</td>
<td>2</td>
</tr>
<tr>
<td>achieved by 1995</td>
<td></td>
</tr>
<tr>
<td>Reducing pollution</td>
<td>1</td>
</tr>
<tr>
<td>Product development and stewardship</td>
<td>2</td>
</tr>
<tr>
<td>Environmental expenditure</td>
<td>1</td>
</tr>
<tr>
<td>Problems, solutions and mistakes</td>
<td>1</td>
</tr>
<tr>
<td>Involvement in bodies aiming “for a cleaner world”</td>
<td>1</td>
</tr>
<tr>
<td>Data on waste and emissions</td>
<td>2.5</td>
</tr>
<tr>
<td>Data on fines, complaints and awards</td>
<td>0.5</td>
</tr>
</tbody>
</table>
### Table II: Breakdown of content of Alpha’s environmental report for 1999 (in pages including text, pictures and graphics)

<table>
<thead>
<tr>
<th>Content</th>
<th>1999 (pages)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Home page/index</td>
<td>1</td>
</tr>
<tr>
<td>Chief executive’s review</td>
<td>1</td>
</tr>
<tr>
<td>Responsibilities and management systems including product stewardship</td>
<td>5</td>
</tr>
<tr>
<td>Targets and objectives</td>
<td>1</td>
</tr>
<tr>
<td>Verifier’s statement</td>
<td>2</td>
</tr>
<tr>
<td>Safety and health performance</td>
<td>4</td>
</tr>
<tr>
<td>Environmental performance</td>
<td>16</td>
</tr>
<tr>
<td>Sustainable development</td>
<td>10</td>
</tr>
<tr>
<td>Safety, health, environment and product stewardship around the world</td>
<td>4</td>
</tr>
<tr>
<td>Community and wildlife issues around the world</td>
<td>2.5</td>
</tr>
<tr>
<td>Links to previous environmental reports</td>
<td>1</td>
</tr>
<tr>
<td>Electronic feedback form</td>
<td>1</td>
</tr>
</tbody>
</table>

### Table III: Some of the AA1000 principles and examples of missing disclosures in Alpha reports

<table>
<thead>
<tr>
<th>AA1000 principles</th>
<th>Examples of missing disclosures in Alpha reports</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inclusivity</td>
<td>A much clearer statement of governance structures with respect to ethical issues and reporting and, in particular, a clear statement of how stakeholders are involved</td>
</tr>
<tr>
<td></td>
<td>Identification of key corporate stakeholders</td>
</tr>
<tr>
<td></td>
<td>Inclusion of all material adverse impacts relevant to stakeholders</td>
</tr>
<tr>
<td></td>
<td>Inclusion of stakeholder-derived indicators and/or stakeholder commentary</td>
</tr>
<tr>
<td>Completeness</td>
<td>A clear statement of the scope of the exercise and the reasons for exclusion of any activities or locations</td>
</tr>
<tr>
<td></td>
<td>A summary of the major changes to the company’s business and key ethical impacts of those changes</td>
</tr>
<tr>
<td>Embeddedness</td>
<td>A clear and positive statement of Alpha’s commitment to ethical issues to be incorporated into the “vision” statement</td>
</tr>
<tr>
<td></td>
<td>Clear links between the vision statement and corporate objectives</td>
</tr>
<tr>
<td></td>
<td>Fuller explanation of the role of the corporate environment and health and safety department and the way in which it fits into the governance structure</td>
</tr>
<tr>
<td>Section of GRI reports (GRI, 2000)</td>
<td>Key elements missing from Alpha reports</td>
</tr>
<tr>
<td>-----------------------------------</td>
<td>----------------------------------------</td>
</tr>
<tr>
<td>Profile of reporting organisation</td>
<td>The scope of the report in terms of coverage of countries/regions, products, etc.</td>
</tr>
<tr>
<td>Policies, organisations and</td>
<td>Major stakeholders and basis of defining them</td>
</tr>
<tr>
<td>management systems</td>
<td>Methods of stakeholder consultation and outcomes of such consultations</td>
</tr>
<tr>
<td>Performance</td>
<td>Reporting on economic indicators which do not appear in financial statements such as labour productivity levels, investment in human capital, performance of organisation in honouring contracts with suppliers</td>
</tr>
<tr>
<td></td>
<td>Reporting on a broader range of social indicators such as employee retention rates, employee satisfaction levels, ratio of lowest wage to national legal minimum and local cost of living, equal opportunities outcomes, etc.</td>
</tr>
<tr>
<td></td>
<td>Reporting on integrated indicators including systematic indicators linking performance at the micro-level with economic, environmental or social conditions at the macro-level, and cross-cutting indicators bridging information across the different elements of sustainability</td>
</tr>
</tbody>
</table>