

Tables

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

Content	1993 (pages)
Overview of company	1
Chief executive's review	1
Policy statement	1
Progress towards objectives set in 1990 to be achieved by 1995	2
Reducing pollution	1
Product development and stewardship	2
Environmental expenditure	1
Problems, solutions and mistakes	1
Involvement in bodies aiming "for a cleaner world"	1
Data on waste and emissions	2.5
Data on fines, complaints and awards	0.5

Table II Breakdown of content of Alpha's environmental report for 1999 (in pages including text, pictures and graphics)

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

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

AA1000 principles	Examples of missing disclosures in Alpha reports
Inclusivity	<p>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</p> <p>Identification of key corporate stakeholders</p> <p>Inclusion of all material adverse impacts relevant to stakeholders</p> <p>Inclusion of stakeholder-derived indicators and/or stakeholder commentary</p>
Completeness	<p>A clear statement of the scope of the exercise and the reasons for exclusion of any activities or locations</p> <p>A summary of the major changes to the company's business and key ethical impacts of those changes</p>
Embeddedness	<p>A clear and positive statement of Alpha's commitment to ethical issues to be incorporated into the "vision" statement</p> <p>Clear links between the vision statement and corporate objectives</p> <p>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</p>

Table IV Sections of GRI reports and key elements missing from Alpha reports

Section of GRI reports (GRI, 2000)	Key elements missing from Alpha reports
Profile of reporting organisation	The scope of the report in terms of coverage of countries/regions, products, etc.
Policies, organisations and management systems	Major stakeholders and basis of defining them Methods of stakeholder consultation and outcomes of such consultations
Performance	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 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. 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