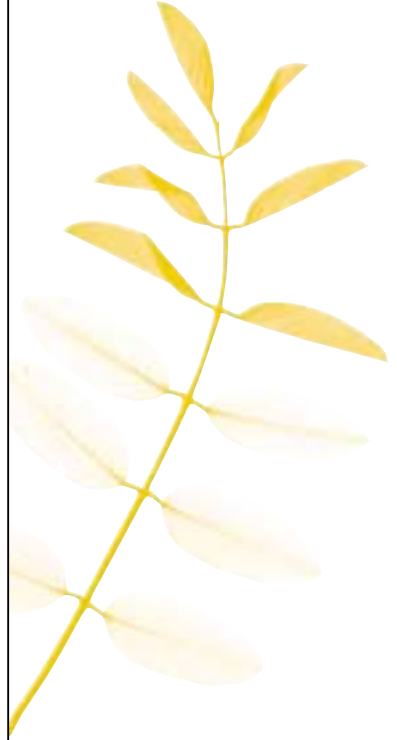


# Environmental Reporting

*H a n d b o o k*

*S m a l l B u s i n e s s*







## *Introduction*

The Australian Chamber of Commerce and Industry and Australian Business Limited have, over the last 12 months, run a program aimed at increasing the awareness of small to medium sized businesses as to the benefits of public environmental reporting.

The program was funded by the National Heritage Trust and followed the release, in March 2000, of the comprehensive “Framework for Public Environmental Reporting; An Australian Approach” by Environment Australia.

Public Environment Reporting (PER) is relatively new, yet its uptake, particularly by large public corporations has been strong both here in Australia and overseas.

Smaller businesses, however, have not actively pursued PERs because of resource issues and a perceived lack of relevancy to their business operations. However, there are many benefits in undertaking an environmental report both internally and in the market place.

This handbook does not aim to provide the business case for an environmental report, however it does provide several case studies completed during the project as examples of how small and medium businesses develop and prepare environmental reports.

## **Environmental Reporting: Handbook for Small and Medium Size Businesses**

The Environmental Reporting Handbook was developed from the Public Environmental Reporting Extension Officer grant from the Federal Government.

The Handbook is based on feedback from small and medium size businesses regarding their most favoured format for receiving information and provides a concise guide to environmental reporting.

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## *What is Environmental Reporting?*

It's reporting your environmental performance back to the people you do business with. The way you present this information can take many different forms, including:

- pages on your website;
- information on product packaging, a simple statement (perhaps included with tender submissions, or forwarded to your local council to support your business's application for their preferred supplier list); or
- a bound report.

The three stage process of compiling your business's environmental history involves:

- planning what the form and content of your document will be;
- analysing your environmental performance; and
- distributing the information.

## *Why should I report environmental information about my business?*

Reporting information about your environmental performance benefits your business in a number of ways. It helps you:

- lower your operating costs;
- generate marketing opportunities;
- widen your customer base and set market trends;
- improve the competitiveness of your tender applications;
- provide input into strategic positioning;
- increase your scope to assess and plan for business performance over time;
- facilitate the risk assessment work of your finance and insurance suppliers, and decrease your insurance premiums; and
- better manage your business. You can't manage what you don't measure.

Increasing in importance is reporting your environmental performance as a smart strategic move. Surveys consistently report growing awareness and concern about environmental issues by consumers. This is motivating both large and small organisations, to ensure they are following best environmental practice. They, in turn, are requesting their suppliers to do so too.



Supplying environmental information gives your business a competitive advantage in doing business with these organisations, and puts you ahead of the game with the regulators. It's an investment in your business's future with a guaranteed positive return!

### *What are the key steps?*

#### *Stage One-Planning your environmental report.*

The first step is detailing why you are reporting your environmental performance. If your business does not already have an environmental policy, you might consider writing one before proceeding further, then set your business's environmental objectives and targets. An example of an environmental policy is on page 7.

This is also where you identify your stakeholders, the audience you are reporting to. Talking to these stakeholders is essential to determine what environmental performance information your audience is interested in reading about, and how it would be most effectively presented.

#### *Stage Two-Analysing your environmental performance.*

Here you look at the major impacts your organisation has on the environment, the resources your business uses, and the waste generated. You need to develop indicators to monitor and measure inputs and outputs, and set targets stating your intention for environmental improvements. This helps your business use resources more efficiently, reduce operating costs and improve environmental performance.

#### *Stage Three-Distributing environmental information about your business.*

The data collected from analysing your environmental performance in stage two is then formatted into a report and distributed to your stakeholders. The format you choose to distribute this information depends on what your stakeholders would prefer, and how much money you want to allocate to design and distribution.

## *Meet the Companies Behind the Environmental Reports*

The program has assisted organisations from a wide variety of industry sectors to compile environmental statements. Extracts from these statements, and the Batson Sand and Gravel and Daracon environmental reports which were compiled independently, will be used throughout this handbook as examples.

The organisations are:

### **Apeal Food Manufacturing Pty Ltd**

Apeal Food Manufacturing is a micro business on the NSW south coast. The company manufactures high quality cakes and muffins supplying primarily the health food market in Sydney. Their focus is on wheat and dairy free foods, and manufacturing food products using organic ingredients.

### **Batson Sand and Gravel Pty Ltd**

Batson Sand and Gravel is a small, family owned company operating out of northern NSW. The company owns or manages a number of quarry reserves and co-operates a backpacker hostel, an agricultural supply business, a transport fleet, a landscape yard, an earthmoving business and mechanical workshop facilities.

### **Nowra Chemicals Pty Ltd**

Nowra Chemicals is a small, family owned company in Nowra, NSW, producing more than 200 specialty cleaning products for industry including the food, mechanical, printing, paper, laundry and industrial sectors. The company also contract manufactures for other major chemical companies.

### **The Camera Spot Pty Ltd**

Owned and operated by a professional photographer, the Camera Spot is a micro business specialising in 35mm and medium format colour negative processing and printing. The business also provides digital colour and black and white photocopying.



## **Timothy Williams and Associates Pty Ltd**

Timothy Williams and Associates (TWA) are a micro business providing a range of architectural services in Sydney, NSW, with a focus on sustainable design. Their core business is urban design, building design and interiors for private homeowners, developers and government agencies. TWA also provides feasibility studies.

The full reports for these five businesses can be down loaded from Australian Business's website at: [www.australianbusiness.com.au/environment](http://www.australianbusiness.com.au/environment)

### *Putting together your Environmental Report*

#### *Stage One – Planning your report*

#### **Why are you reporting environmental information about your business?**

Before you begin analysing your environmental performance, you need to identify how the process is going to add value to your business, and answer the question:

“Why are we providing information about our environmental performance?”

#### **This is how Nowra Chemicals answered the question:**

Most of Nowra Chemical's customers are large businesses. These businesses are following the trend set by Government to give preference to suppliers that have a quality control program in place. Cleaner production is a form of quality control that forces us to look at the efficiency of production practices.

We are also motivated by environmental regulations. While the local regulatory bodies have accepted our practices in the past, I can see a time coming when stricter environmental controls will be placed on businesses. I want my company to be in compliance before regulations come in.

Therefore, cleaner production is a necessary part of doing business. Reporting environmental performance also confers marketing and public relations advantages which will benefit our business.

### **Who are you providing environmental information to?**

Identifying the people you do business with, your stakeholders, is the next step. The audience for your report will have a large influence on the form and content of your environmental report.

A stakeholder is any individual or group of individuals who is affected by or who affects your business activities. A list of possible stakeholders could include:

- the local community
- employees
- management Committee/Board of Directors
- the owner/s
- other companies, ie. suppliers, contractors, neighbours
- funders/investors
- customers and clients
- statutory bodies; and
- non-government organisations.

### **Apel Food Manufacturing identified their stakeholder audience for their report as:**

- retailers who stock their products;
- consumers who buy their products from retail outlets;
- the wider community; and
- local media, specifically weekly magazines that serve the markets where retail outlets stocking their products are located.

### **Who are you? What do you do?**

A brief description of your business. This could include:

- size of your business, its location, number of employees;
- core business or services provided; and
- why you are in business.



**This is how Batson Sand and Gravel described who they are, and what their business does:**

Batsons is a family owned company operating out of northern NSW. It was first established as R&B Batson in 1965. Currently we have 41 permanent employees, 3 part time and 2 casuals, total 46. Our average age is 46 years and we have had an average of 8 years service (excluding the four directors). The company currently owns or manages a number of quarry reserves as well as co-operating a backpacker hostel, an agricultural supply business, a transport fleet, a landscape yard, an earthmoving business and mechanical workshop facilities. The location of the quarry reserves currently managed are shown in Fig. 1 (not included) and are described as:

- Tyagarah sand pit. Located at Gray's Lane Tyagarah the product produced is filling sand.
- Mullumbimby Road quarry. Located on the corner of the Pacific Highway and Mullumbimby Road, this quarry produces rough uncrushed gravel and general filling.
- Ocean Shores quarry. Located off Coolamon Scenic Drive, Ocean Shores. This quarry produces crushed gravels to road base standard and general filling.
- Suffolk Park sand quarry. The main products mined and processed are asphalt sand, concrete sand, decorative pebbles, bricklayers sand and general filling.

Due to approximately 60% of the companies quarried operations being undertaken at the Suffolk Park quarry, the following report is weighted with references to that pit.

The company's transport fleet operates from the Byron Bay Industrial Estate. At these premises, the company also undertakes its maintenance work and administrative functions as well as operating a retail landscape facility and agricultural supply business. The agricultural business has a clear focus on distributing only environmentally sustainable products.

Batson Sand and Gravel is also the registered owner of Eco Earth Products. This is a trade name for a range of products being developed and marketed by the company both regionally and interstate. The products include bagged sands and pebbles, mulches and agricultural plant foods.

### *Environmental Policy*

If your business does not have an environmental policy, you need to draft one before progressing further with writing an environmental report. An environmental policy states how your business is committed to meeting its environmental responsibilities. Consideration of the following points can help you clarify what your business's commitment is;

- what are your business's guiding principles in relation to the environment?
- how is your business committed to minimising its environmental impacts and making a positive improvement to the environment?
- contact details for the person responsible for implementing your business's environmental policy, answering questions and responding to feedback.



**Nowra Chemical's have stated their company's environmental commitment with the following environmental policy:**

### **Nowra Chemicals Environmental Policy**

Environmental management is recognised as an important responsibility by Nowra Chemicals. The company ensures that employees are trained in environmental matters and encourages them to operate in a responsible manner.

Nowra Chemicals policy is that the company will do everything practicable to:

- Ensure that all relevant environmental laws and regulations are met and shall act responsibly where there are no regulations. Environmental performance shall be continually improved.
- Measure the results of environmental audits to set targets.
- Develop products and processes that will not cause damage to the environment. New products and processes will be developed using natural resources and energy where possible and their impact on the environment shall be assessed in the early stages of development. Residual wastes shall be disposed of in a safe and responsible manner.
- Gain relevant knowledge on environmental matters from official bodies and ensure that this knowledge is passed onto employees, customers and the public regarding potential and actual hazards of processes, products or wastes.
- Act in a manner that may minimise emergencies and incidents, but at the same time have a plan of action to respond quickly and effectively in the case of such an event happening.

Nowra Chemicals has an environmental management system in place, and continuously reviews its energy, water and other raw material usage throughout the year, conducting an annual audit.

## Certification

### **ISO 14001 certification**

ISO 14001 is a tool that can be used to manage your business's environmental impacts. The standard is internationally recognised and requires, as a minimum, compliance with relevant legislation with a commitment to continuous improvement, which can then be communicated to stakeholders in an environmental report. ISO 14001 is increasingly being requested by large organisations of their smaller suppliers. Two organisations who have recently requested their suppliers gain ISO 14001 certification are Ford Australia Ltd, and Fuji Xerox Australia Ltd.

ISO 14001 enables your business to formulate a policy and objectives taking into account legislative requirements and information about significant environmental impacts. It applies to those environmental aspects which your business can control and over which it can be expected to have an influence. ISO 14001 does not itself state specific environmental criteria.

ISO 14001 is applicable to any organisation that wishes to:

- implement, maintain and improve an environmental management system;
- assure itself of its conformance with its stated environmental policy;
- demonstrate such conformance to others; and
- seek certification /registration of its environmental management system by an external organisation.

As an internationally recognised indicator of environmental best practice, ISO 14001 certification can provide your business with a significant competitive advantage. Mentioning ISO 14001 certification in your environmental policy highlights your business's commitment to environmental best practice. An example environmental policy which includes mention of ISO 14001 certification is provided on the next page.



## *Sample Environmental Policy Statement with Certification*

*..... Pty Ltd is one of Australia's leading products manufacturing and exporting companies and has a sound record of environmental achievement. We are guided by corporate policies in our dedication to minimise the impact of our operations on the environment and to protect human health and conserve resources. The AS/ANZISO 14001 standard has been adopted for our Environmental Management System and we have a commitment to demonstrate due diligence in the management of our environmental activities.*

*In order to ensure that these commitments are met we will:*

- identify, review and manage the significant environmental aspects of our business and will integrate these activities with our quality assurance and health and safety programs;*
- apply the principles of cleaner production to our operations and design products, processes and packaging to prevent pollution;*
- be responsible and accountable for continual environmental improvement through the setting of appropriate environmental objectives and targets;*
- achieve compliance with applicable environmental standards and satisfy the requirements of the Memorandum of Understanding with EPA;*
- continue to be responsive to the environmental concerns of our communities; and*
- communicate the substance and intent of this policy to employees and all stakeholders.*

*Signed. ....*

*Managing Director and CEO*

*February 2003*

## Objectives and Targets

Objectives and Targets are critical in assisting you to fulfill the environmental commitments stated in your environmental policy.

**An objective** is an environmental goal you have set your business that can be quantified and tracked over time. This enables progress in meeting your objectives to be monitored.

An example of an energy objective could be, 'To reduce energy consumption where feasible'.

**A target** is a detailed performance requirement. It is important for targets to be 'SMART':

**Specific      Measurable      Attainable      Relevant      Trackable**

An example of an energy target is, 'To reduce energy consumption by 10% by the next reporting period'.

### **This is how Nowra Chemicals listed their targets and objectives in their report:**

#### **2000 - 2001 Financial Year Objectives**

Nowra Chemicals objectives for 2000-2001 focus on monitoring the indicators detailed below and improving their waste water quality. The company aims to:

- improve the visual quality of waste water;
- reuse waste water for plant washdown; and
- reduce solid sludge handling by using a rotary vacuum wheel to dry liquid sludge.

#### **Targets**

Nowra Chemicals has demonstrated commitment to targeting issues such as energy management, waste reduction and material recycling. Environmental targets are:

- bunding of entire factory site to collect waste water and chemical spills;
- recycling of condensed process steam;
- reducing wash down water from 50kL to 30kL per week; and
- implementing 'good housekeeping' practices.



## *Indicators*

Indicators present the information on how you are achieving your objectives and targets, and tracking your inputs and outputs in a visually attractive and understandable way.

They help your stakeholders see right away what the major environmental impacts are and how your business is working to minimise negative and encourage positive environmental effects.

## *Major Environmental Impacts*

Identifying and prioritising your business's major environmental impacts involves three steps:

### **Initial Review**

Reviewing your business's range of activities, how your business interacts with the environment, and what impacts result from that interaction.

### **Analysing Impacts**

In analysing your business's significant environmental impacts you will need to consider the following key issues:

- emissions to air;
- releases to water;
- waste management;
- contamination of land (soil and associated ground and surface waters);
- use of raw materials and natural resources;
- legal requirements and other codes and guidelines; and
- other local environmental and community issues.

## Prioritising Impacts

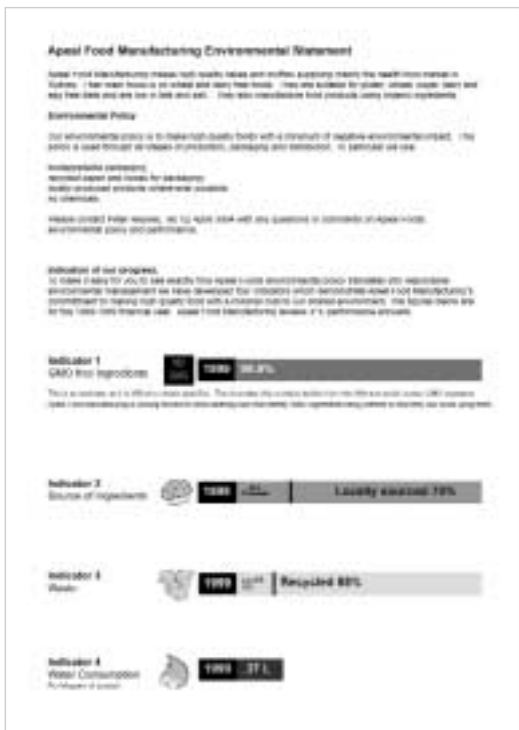
Once impacts have been identified, they need to be prioritised. The larger the following four aspects of an impact, the more important it is for your business to address the impact in your environmental report:

- scale of the impact;
- severity of the impact;
- probability of its occurrence; and
- duration of the impact.

## How is your business working to minimise these impacts?

Here, you detail how your business is working to minimise the negative environmental effects of your major environmental impacts.

**This is how Apéal Food Manufacturing chose to demonstrate how they are managing their business's major environmental impacts, and tracking their inputs and outputs. Inputs and Outputs are discussed on page 15.**





## *Your Business's commitment to employees and the community*

This is an important part of an environmental report. It helps enhance employee morale through directly involving employees in the reporting process. It can also assist in making your business the employer of choice. Detailing your business's commitment to employees and the community demonstrates that your business cares about staff and community welfare, and it is a great source of information for local media and council when writing stories about your business.

Possible initiatives to write about here include:

- staff development and training;
- profit sharing;
- mentoring programs;
- work experience programs;
- sponsorship;
- school assistance programs;
- donation of time, skills or products; and
- partnerships with community organisations.

### **This is how The Camera Spot talked about its commitment to staff and the community:**

All Camera Spot employees (including management) travel by rail or walk to work. Employees who live in zone 2 or beyond receive a weekly train pass.

Robert Olsen, Manager of The Camera Spot, also hosts an occasional radio show on 2GB which gives advice and tips on taking better photographs.

## *Business in the Community Indicators*

For organisations with the resources to allocate, developing a set of indicators for your commitment to staff and the community can give these initiatives more prominence in your environmental report. The four groups of indicators overleaf are examples of how Business in the Community Indicators could be included in your environmental report.

### **1. Stakeholder Consultation**

- who;
- how; and
- what does the community want?

### **2. Occupational Health, Safety and Training**

- employee motivation; and
- time spent in training/further education per employee - or this could be measured by a dollar value per employee.

### **3. Community Partnerships and Projects**

- list partnerships and projects supplier is supporting;
- how projects deliver/contribute to the wellbeing of the community, and meet the community's needs as identified in stakeholder consultation (above); and
- amount of employee time donated to community partnerships and projects.

### **4. Feedback**

- external stakeholder feedback on supplier's community partnerships and project support; and
- employee feedback on satisfaction with employer.

### **Inputs and Outputs.**

Inputs are the resources you use in your business manufacturing products or services. Outputs are the products, services and waste that your business generates.

Regularly reviewing your inputs and outputs enables you to keep a close eye on resource use in your business. Reviews help you identify opportunities for using resources more efficiently and reducing operating costs.

Involving your employees in regular input - output reviews helps raise awareness about environmental issues, and can lead to significant gains in resource efficiency. Employees who work with production line machinery, for example, are often able to identify a more efficient way of using resources that management may have overlooked.



## *Inputs*

Indicators are commonly developed for the inputs of energy, water, and raw materials your business uses in producing products or services. This assists you to better manage your business and enables your stakeholders to see how efficiently your business is managing its resources. The questions below are designed to help you measure and report on your resource use.

### **Energy**

- how much energy does your business use?
- what types of energy? ie. electricity for the manufacturing plant, petrol for vehicles; and
- what actions could your business take to reduce energy consumption?

### **Water**

- how much water does your business use?
- what is it used for?
- where is water sourced from? ie. mains or bore; and
- what actions could your business take to reduce water consumption?

### **Other Raw Materials**

- what are the other raw materials your business uses in manufacturing products and services?
- what are their physical and chemical qualities? ie. info on Material Safety Data Sheets; and
- what are the quantities stored and how are they stored? This is particularly important if you have toxic or flammable materials stored onsite.

### **Tim Williams Architects detailed their inputs like this:**

#### **Energy**

- Electricity - 56KWh used last year (includes subtenants). No hot water or air conditioning in the building. Office has ample daylight and excellent cross ventilation. Computers are turned off at night, only the fax machine is left on.

- Petrol - the office uses 15-20 litres of petrol a week for site visits (Approx. 750 litres per year). Car transport is necessary to transport models and presentation panels to clients. Petrol use could be reduced by coordinating the days we have meetings out of the office.

### **Water**

The office shares toilet facilities with the other four studios on the floor, and the water supply is mains. There is no water in the office. Estimated use per day is 50 litres. The buildings toilets are currently being upgraded to dual flush cisterns.

### **Paper**

A full size plan printer is used averaging 1 914x50m 80g a month. On average 2 reams of A3 and 4 reams of A4 and 100 sheets of quality print paper are used per month. Photocopy paper is recycled for notepaper and non-essential photocopies. We use email where our clients have access.

### **Other Raw Materials**

Last year TWA averaged 4 films developed and printed a month. They have now purchased a digital camera which reduces the amount of chemicals and paper used. Only selected images are ever printed. We make some models in-house using cardboard and non-toxic PVA glues.

## *Outputs*

Indicators are commonly developed for outputs such as solid, liquid and gaseous waste, and the amount of waste recycled or reused. The questions below are designed to help you measure and report on your waste generation and identify opportunities for recycling and reuse of materials:

- what forms and quantities of waste are generated?
- what are the disposal methods?
- what is recycled, or reused?



## **This is how Nowra Chemicals reported their waste outputs:**

### **Waste**

**Sludge** **1 tonne/mth**

Nowra Chemicals generates 1 tonne of sludge (dry weight) per month. This sludge is composed of the residue from the mixing of process wastes and is non-toxic. Currently, the sludge is dried on the premises and disposed of to landfill.

Nowra Chemicals is investigating vermiculture and composting as alternatives to landfill disposal. Trials of a worm farm and the inclusion of sludge in compost heaps will be conducted in 2000 - 2001.

**Paper** **Recycled 12 wheelie bins/mth**  
**Landfill 4 wheelie bins/mth**

All office wastepaper is recycled. Twelve wheelie bins of paper are collected for off site recycling and a variable amount of paper is shredded onsite and used for packaging each month. Four wheelie bins of paper from the factory are sent to landfill each month. This paper cannot be recycled as it is contaminated with chemical residues.

**Liquid Waste** **5,000 kl/mth**

5,000 kilolitres of water are treated to attain a neutral pH and disposed of to the sewer per month.

### **Air Emissions**

**Air Emissions** **CO2 19.44 tonnes/mth**  
**SO2 2 kilos/mth**

The gas burner emits 3.24 tonnes of CO2 per month. No particulate matter is emitted. The vehicle fleet emits 16.10 tonnes of CO2 per month

*What did communicating their environmental performance contribute to businesses?*

Below, three of the businesses who are profiled in this handbook talk about how communicating their environmental performance has affected their business.

**Batson Sand and Gravel**

Keith Batson, Managing Director of Batson Sand and Gravel completed the company's first Community Environment Report, and received a development consent for the extension of the company's friable sandstone quarry in 1999. He sees the environmental reporting process as having contributed to the culture change within Batson Sand and Gravel which will enable the company to continue to be commercially successful in the future.

'We operate in one of the most environmentally aware regions of Australia. By adopting our three core values of Sustainability, Safety and Quality, and by implementing Continuous Improvement processes we have been able to succeed in the past and will continue to succeed into the future. These changes could not have taken place or continue to take place without the dedication, support and willingness to change of our loyal staff. It is largely their efforts that are documented in this report.

It is important that any transcript describing our companies current level of environmental performance, detailing both successes and failures be tempered with the knowledge of who we are, where we have come from and the events that have helped to precipitate change. By analysing the positions that existed both past and present and by viewing proposed future plans, it is possible to demonstrate the company's degree of commitment to change and to assess whether or not the rate of change is acceptable. It is our intention that this report will assist the reader to do that. We would welcome the public's comments, both good and bad, so that the important issue of environmental performance can proceed along the path of continuous improvement'.

**Keith Batson**

Batson Sand and Gravel

September 1999



## **Nowra Chemicals**

John Lamont, Managing Director of Nowra Chemicals found the process of reporting his business's environmental performance useful, benefiting the companies relationships with customers, suppliers, regulators and the local community.

'It made us aware of things to do and was a positive initiative for relationships with external customers, schools and other community members. It was, however, time-consuming', John said. Copies of Nowra Chemical's environmental report will be distributed by the company to local schools, TAFE and a nearby University to help increase local awareness and knowledge about the company and what it does.

John identifies supply chain relationships and regulatory requirements as the primary drivers for environmental reporting for Nowra Chemicals.

'Most of Nowra Chemical's customers are large businesses. These businesses are following the trend set by Government to give preference to suppliers that have a quality control program in place. Cleaner production is a form of quality control that forces us to look at the efficiency of production practices.

We are also motivated by environmental regulations. While the local regulatory bodies have accepted our practices in the past, I can see a time coming when stricter environmental controls will be placed on businesses. I want my company to be in compliance before regulations come in.

Therefore cleaner production is a necessary part of doing business. Reporting environmental performance also confers marketing and public relations advantages which will benefit our business'.

Nowra Chemicals will continue annual updates on environmental performance for internal distribution among employees to check on how the environmental initiatives the company is involved with are progressing.

### *Electronic Resources:*

#### **[www.environment.gov.au/per/index.html](http://www.environment.gov.au/per/index.html)**

Public Environmental Reports are available on this Environment Australia website, with links to company sites, publications, tools and other resources. The Cleaner Production and Eco-efficiency pages of this site contain information on environmental audits, accounting and labelling.

#### **[www.australianbusiness.com.au](http://www.australianbusiness.com.au)**

Material developed during the program can be found on the environment pages of ABL's site including proformers, sample reports, and other material related to environment and industry issues.

#### **[www.acci.com.au](http://www.acci.com.au)**

The ACCI site contains environment and Greenhouse policies, submissions to Government on environment issues and public environment reports.

#### **[www.enviroreporting.com](http://www.enviroreporting.com)**

The International Corporate Environmental Reporting site is a European-based site. It offers a section with international news and links to a wide range of information related to reporting.

#### **[www.globalreporting.org](http://www.globalreporting.org)**

The Global Reporting Initiative is a multi-stakeholder effort to create a common framework for voluntary reporting of the economic, environmental and social impact of business/organisational level activity.

#### **[www.sustainability.co.uk](http://www.sustainability.co.uk)**

This organisation specialises in business strategy and sustainable development and has developed a benchmark program on environmental reporting.

### *Publications:*

**Public Environmental Reporting: An Australian Approach**, Natural Heritage Trust, Environment Australia, Sydney, March 2000.

**Profiting from Environmental Improvement in Business**, Environment Australia, Sydney, March 1999.

**ISO 14000 Series: Environmental Management**, International Organisation for Standardization, Geneva 1998.

**Corporate Environmental Reporting: Why and How**, NSW Environment Protection Authority, Sydney, October 1997





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