

Appendix 1

Resources and References

Resources for environmental performance reporting are available electronically on the website at http://www.enviroreporting.com/mjv_link.htm

Guidance references can be found on some websites:

- 1. Advisory Committee on Business and the Environment (ACBE) Guidelines: Environmental Reporting and the Financial Sector – An Approach to Good Practice**
ACBE, Department of the Environment, London
http://www.enviroreporting.com/others/acbe_guidelines.htm
- 2. Coalition for Environmentally Responsible Economies (CERES) Help Guide**
CERES, 11 Arlington Street, 6th Floor, Boston, MA 02116-3411, USA
<http://www.ceres.org/publications/helpguide.html>
- 3. Company Environmental Reports – Guidelines for Preparation**
The Forum on Environmental Reporting launched by Fondazione Eni Enrico Mattei (FEEM)
<http://www.enviroreporting.com/others/feem.htm>
- 4. Corporate Environmental Reporting, and A Guide to Environmental Reporting for Controlling Officers**
Environmental Protection Department, Hong Kong SAR Government
<http://www.info.gov.hk/epd>
- 5. Corporate Environmental Reporting: Why and How?**
NSW Environmental Protection Authority,
799 Pacific Highway, PO Box 1135, Chatswood 2057, Fax : (02) 9325 5678,
<http://www.epa.nsw.gov.au/pubslst.htm>
- 6. Guide to Environment and Energy Reporting and Accounting 1997**
The Association of Chartered Certified Accountants (ACCA)
29 Lincoln's Inn Fields, London WC2, United Kingdom
Tel : 44 (0)20 7396 5920 Fax : 44 (0)20 7396 5959
e-mail address : advisory.enquiries@acca.com

7. Guidelines for the Practical Assessment of Progress Toward Sustainable Development – Bellagio Principles

The International Institute for Sustainable Development (IISD)

<http://iisd1.iisd.ca/measure/bellagio1.htm>

8. Public Environmental Reporting Initiative (PERI) Guidelines

<http://www.ibm.com/ibm/environment/initiatives/using.phtml>

9. Responsible Care – Health, Safety and Environmental Reporting Guidelines

The European Chemical Industry Council (CEFIC)

<http://www.cefic.org/activities/hse/rc/guide/01.htm>

10. United Nations Environment Program (UNEP) / SustainAbility Guidelines – Engaging Stakeholders, Volume 1 & 2

(Volume 1: The Benchmark Survey : International progress report on company environmental reporting

Volume 2: The Case Studies : Twelve users respond to company environmental reporting)

UNEP, 39-43 Quai Andre Citroen, 75739 Paris, Cedex 15, France

e-mail address : upepie@unep.fr

SustainAbility, 49-53 Kensington High Street, London W8 5ED, UK

e-mail address : info@sustainability.co.uk

11. Sustainability Reporting Guidelines

Global Reporting Initiative

<http://www.globalreporting.org>

11 Arlington Street

Boston, MA 02116, USA

Tel: +1-617-266-9384 Fax: +1-617-267-5400

e-mail address : guidelines@globalreporting.org

Appendix 2

Glossary of Terms

Air Quality Objectives (AQOs)

Objectives set for seven main air pollutants (sulphur dioxide, total suspended particulates, respirable suspended particulates, nitrogen dioxide, carbon monoxide, photochemical oxidants and lead) listed in the Air Pollution Control Ordinance.

Biochemical Oxygen Demand (BOD)

A measure of the pollution potential of effluents as measured by the amount of oxygen consumed when micro-organisms oxidize a given amount of the substances in the effluent. A lower BOD measurement signifies a lower pollution potential.

Continual improvement

Process of enhancing the environmental management system of an organization to achieve improvements in its overall environmental performance so as to be in line with the organization's environmental policy.

Environmental aspect

Element of an organization's activities, programmes and policy that can interact with the environment.

Environmental audit

A systematic and documented verification process of objectively obtaining and evaluating evidence to determine whether an organization's environmental management system conforms to the audit criteria set by the organization, and for communication of the results of this process to management.

Environmental groups

Organizations and groups established with the principal aim to defend the interest of the environment. Examples of environmental groups in Hong Kong are the Conservancy Association, Friends of the Earth, Green Power, Green Lantau Association, the Hong Kong Marine Conservation Society and World Wide Fund for Nature Hong Kong.

Environmental impact

Any change to the environment, whether adverse or beneficial, wholly or partially resulting from an organization's policy, activities, services and products.

Environmental management system

The part of the overall management system that includes organizational structure, planning activities, responsibilities, practices, procedures, processes and resources for developing, implementing, achieving, reviewing and maintaining the environmental policy.

Environmental objective

Overall environmental goal, arising from the environmental policy, that an organization sets itself to achieve, and which is quantified wherever practicable.

Environmental performance

Measurable results of an environmental management system, relate to an organization's control on its environmental aspects, based on its environmental policy.

Environmental policy

Statement by the organization of its intentions and principles in relation to its overall environmental performance which provides a framework for action and for the setting of its environmental objectives and targets.

Environmental target

Detailed performance requirement, quantified wherever practicable, applicable to the organization or parts thereof, that arises from the environmental objectives and that needs to be set and met in order to achieve those objectives.

Interested party

Individual or group concerned with or affected by the environmental performance of an organization.

Pollution prevention

Use of processes, practices, materials or products that avoid, reduce or control pollution, which may include recycling, treatment, process changes, control mechanisms, efficient use of resources and material substitution.

Sustainable development

The World Commission on Environment and Development describes sustainable development as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs."

Volatile Organic Compounds (VOCs)

Substances such as gasoline and many hydrocarbons which evaporate at room temperature. VOCs react in the presence of sunlight to form smog.

2
X
i
3
u
e
p
p
A