

## II Relevance

### 6 Stakeholders and Report Target Audience

Does the report demonstrate that the reporting organization has identified its key stakeholders and the reader to whom the report is addressed?

#### Score

- 0 No mention or very insufficient / very little
- 1 Some / little /partial mention or coverage
- 2 Most important aspects covered, average
- 3 Better than average, current state-of-the-art practice of several leading reporters
- 4 Pace-setting creative new approach, outstanding, best practice

#### Explanations, Characteristics and Examples

**Stakeholders** are those groups who may be affected by the activities of an organization, those that are involved with the organization or have other types of interest or relationships with the organization.

**Report Target Audience** is the group or groups of readers to whom the report is primarily addressed.

Most often the report is addressed to more than one group, and will therefore make a compromise to fulfil the expectations of all the groups addressed.

Rationale for the selection of target audience can be reported (e.g. what criteria were used for the selection or investigations made).

Key Stakeholders and Report Target Audience can include employees, customers, citizens, companies, suppliers and contractors, analysts, international organizations, communities, neighbours, representatives from NGOs, trade unions, consumer groups and lobby groups with specific interests.

#### References:

- GRI Version 2000, Part C, Section 5.11: "Stakeholder Relationship".

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### 7 Significant Aspects

**Does the report demonstrate and explain what the organization's relevant issues (significant aspects) are and how they have been identified?**

#### Score

- 0 No mention or very insufficient / very little
- 1 Some / little /partial mention or coverage
- 2 Most important aspects covered, average
- 3 Better than average, current state-of-the-art practice of several leading reporters
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#### Explanations, Characteristics and Examples

**Significant Aspects** that are related to an organization's business and activities (e.g. local, regional and/or global nature and effect, long-term or short-term; legal requirements in the organization's own operations and/or in the supply chain).

Reasons behind choice of significant aspects should be reported in order for the reader to understand why the aspects have been selected. Reporting organizations can use methods such as those described in 'ISO 14001 Environmental Management System Standard' to identify and describe their significant aspects. It can also be done through consultation with stakeholders.

It requires subject matter expertise to evaluate what aspects are significant to the reporting organization. One should therefore be careful in judging choices of significant aspects reported by other organizations. The EPR Benchmark asks the assessors in this criterion to evaluate if the organization has reported some significant environmental aspects and if the organization has reasons for the choice of significant aspects.

Examples on choice of significant aspects included here are quoted from EPRs produced by the HKSARG bureaux and departments covering 1999:

#### Policy Based:

- The policies under the purview of the Bureau may have environmental impacts in various aspects, including waste disposal, air pollution and conservation of the environment. Such impacts would be taken into account when drawing up the policies. Furthermore, the measures relevant for environmental protection are mentioned. (Source: Health and Welfare Bureau)
- Construction and demolition waste is a major contributor to total waste generated in Hong Kong. We encourage the Department to introduce environmental friendly measures to achieve waste reduction in their construction activities. (Source: Housing Bureau)

#### Operational Based:

- In meeting Government's accommodation needs and managing Government properties, the Agency can potentially affect the environment in the areas of energy consumption, building management, resources and materials used for furniture and equipment and internal office control. (Source: Government Property Agency)

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### 7 Significant Aspects (continued)

- The Authority's activities have great influence on the environment. Even before we start building a new block, we may need to demolish existing buildings; thereby generating construction waste, noise and other potential nuisances. Construction also gives rise to similar impacts. Although major environmental issues are not usually associated with the processes of marketing, selling and allocating flats, the volume of paper and materials used in various administrative activities and effective and efficient management of our offices all have environmental aspects. Many day-to-day environmental procedures are included in the management of our estates, such as waste collection, cleansing and building maintenance. Furthermore, the major environmental issues that need to be addressed during every phase of a building's life cycle are listed. (Source: Housing Department)

**Office Based:**

- The activities are mainly office-based ones. (Source: Security Bureau)
- The work of the department is entirely office-based. Our green targets are, therefore, confined to the use of paper and energy in an office environment. (Source: Trade and Industry Department)