

GREENING RETAIL

ENGAGING THE RETAIL SECTOR IN SUSTAINABILITY

“It Makes Good Business Sense”

Final Report for Phase I: Identifying the “Greening Retail”
Opportunity for Canadian Retailers

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EXECUTIVE SUMMARY

The retail sector is perhaps the greatest purveyor of culture in Canada, as it is in most countries around the world. The size and importance of the retail sector in Canada is often underestimated. In fact, it accounts for in excess of \$360 billion in trade; employs 12% of the workforce; and occupies 1.1 billion sq.ft. of building space. Environmentally, retail sector GHG emissions amount to 20 million tonnes, and a nearly equivalent amount is produced by suppliers to the sector.¹

Because of its broad reach, the retail sector has the potential to effect significant change in society in a way that no other industry can. Corporately, retailers can define environmentally-oriented purchasing requirements and, at the store level, they can educate consumers. Retail controls and acts as the gatekeeper for the goods and services consumers are offered and, as such, has the ability to influence behaviour and consumption patterns.

Putting this in more tangible terms, if just 5% of retailers and their suppliers in Canada participated in energy reduction programs and achieved energy savings of 10%, the estimated energy savings in year 1 would be more than 16 petajoules (pjs). This is equivalent to the energy use of nearly half a million homes, a reduction of 1.4 million tonnes of GHG or the equivalent of removing 233,000 cars from the road for a year. There is no doubt as to the importance and impact of the Canadian retail sector.

In this project we have undertaken a study, through secondary sources, of best practices in environmental corporate social responsibility within the retail sector. This study is the first step in our broader Greening Retail initiative to develop effective programming to work with the retail sector in addressing sustainability and GHG emissions. The objective is to document and disseminate to the retail sector the best practices, tools and strategies that have been shown by leading retailers to improve their energy efficiency and environmental performance, enhance their bottom line, and increase their competitive advantage.

To identify companies for inclusion in the research, a long list of retailers was created based on their identification by third parties as being active in environmental activities or among the largest retailers. These third party sources included Global Reporting Initiative (GRI), UN Global Compact, CSR Europe, Deloitte 2006 Global Powers of Retailing, and many others (see Appendix II for more details). The retailers on these lists were investigated further for their reported activity and initiatives in corporate environmental and social responsibility.

Extensive secondary research was undertaken to identify global environmental standards, measurements and best practices, with a focus on those pertaining to the retail sector. A total of 32 standards were identified and reviewed. Few contain benchmarks and best practices information and few focused on the retail sector. From the international standards identified, a 14-point checklist/framework was developed to understand and categorize the types of environmental corporate social responsibility (CSR) activities being undertaken. The framework includes: Energy Efficiency, Green Energy, Transportation, Supply

¹ Energy use estimates based on Statistics Canada Report on Energy Supply-Demand in Canada,

Chain/Purchasing, Green Products, Environmental Charity Giving, Solid Waste, Water, Staff Training, Customer Education/Marketing, Benchmarks and Indicators, Financial Impacts, and CSR Reporting. More details on the framework of best practice can be found in Appendix III.

A total of 93 companies were researched and a number of major themes emerged:

- Adopting environmentally responsible policies and actions improves efficiency; lowers costs, improves productivity, attracts customers and increases sales;
- To be successful and enhance the bottom line to the greatest extent, environmental responsibility must be an integrated part of the corporate culture with full commitment at senior levels and communicated to all staff and suppliers throughout the organization;
- European companies dominated the list of retailers examined, accounting for two-thirds of the top retailers;
- Supermarkets and department stores predominate. Forty-four percent of the retailers researched are general merchandise/department store chains (seven also have supermarkets) and about 20% of the companies operate supermarket chains as their primary business;
- Environmental efficiencies are a key success factor. Lack of attention to environmental issues and efficiencies results in higher costs;
- Return on investment from adopting environmental efficiencies is significant where measured and disclosed. Financial returns in North American firms were highest for: energy reduction initiatives (lighting, HVAC, refrigeration), transportation, packaging/solid waste/recycling
- For non-North American retailers, packaging and recycling tended to be more important, followed by energy, transportation and water use.

A broad range of practices and improvements that retailers have implemented to improve environmental performance were identified. These include operational and behaviour changes, capital improvements, incentive programmes, policy changes and projects and campaigns. An outline of best practices and selected stories can be found in section 2.3 and the best stories for individual companies in Appendix III.

While the research found many retail best practice success stories, few provide enough information to be readily actionable by retailers, who require more than just the idea or concept. There are no examples of the comprehensive application of best practice for retailers to use as a model to improve their environmental performance and to enhance their bottom line.

There is an overwhelming volume of standards, measurements, advice, worksheets and examples of best practices on environmental responsibility. However, few specifically address the needs of retailers. Most are designed for business in all sectors and tend to be complex, difficult to understand and put into action for all but the largest retailers.

Few benchmarks or average performance levels were found; for example, no measurements of poor, good, better, best energy use per square foot of retail space or per sales day or per open hours were discovered. These are measurement units familiar to retailers and hence would be meaningful for them in order to understand how well they are doing relative to their peers.

1.0 INTRODUCTION

The retail sector is perhaps the greatest purveyor of culture in Canada, as it is in most countries around the world. Virtually all Canadians are impacted by retail, whether by food stores, fashion, home furnishings, the corner convenience store or the country general store. Retailers communicate through television, newspapers, magazines, radio, shop windows and word of mouth, making it, arguably, the most extensive of any communication and distribution network in our society.

The size and importance of the retail sector is often underestimated. Here are just a few facts about the sector in Canada:

- In 2005, total Canadian retail trade was \$368 billion;
- One in every eight workers (12% of the workforce) in Canada is employed in retail;
- There are 1.2 million retail and service business locations in Canada;
- Retail occupies 1.1 billion sq.ft. of space in Canada, amounting to 30 sq.ft. of retail space per person;
- In 2002, retail facilities in Canada used 237 petajoules (pjs) of Energy which equates to 20 million tonnes of GHG emissions;
- Suppliers to retailers (manufacturers, freight, transport, delivery) used an additional 226 pjs and the equivalent 19 million tonnes of GHG emissions.

Retailers and their suppliers, including retail-related transportation, are responsible for an estimated 5.5 million tonnes of waste. ²

The statistics speak for themselves and leave no doubt as to the size and importance of the retail sector in Canada.

This industry utilizes a significant amount of energy in its facilities and through the supply chain, and thus contributes a large amount of GHG to the atmosphere.

However, the retail sector has the potential to effect significant change in society in a way that no other industry can because of its broad reach. Corporately retailers can define environmentally-oriented purchasing requirements and, at the store level, they can educate consumers. Retail controls and acts as the gatekeeper for the goods and services consumers are offered and, as such, have the ability to influence behaviour and consumption patterns.

Potential Impact of Retail Best Practice

If 5% of retailers and their suppliers in Canada participated in energy reduction programs and achieved energy savings of 10%, the estimated opportunity for energy savings in year 1 would be as follows:

- *a reduction of 1.4 million tonnes of GHG*
- *or taking 233,000 cars off the road for a year.*

This would:

- *provide enough energy for 465,000 homes - a city the size of Ottawa.*

*The potential Impact of Greening Retail on the reduction of landfill waste in Canada could range from a low of 332,000 tonnes to approximately 498,000 tonnes in year 1. A reduction of 498,000 **tonnes is** equivalent to eliminating the waste of 1.3 million people, a city about the size of Ottawa. (See Appendix 1)*

² Energy use estimates based on Statistics Canada Report on Energy Supply-Demand in Canada; waste estimates based on RIS International, January 2005.

There are some retailers taking action to decrease their impact on the environment. These leaders in the sector have recognized that through improving environmental efficiencies, they can increase their competitive advantage and lower costs. Companies such as Staples have invested in retrofitting their stores. Their investment of \$0.91/sq.ft. over 600 stores yielded a savings of \$0.29/sq.ft. in the first year, and a payback in 3.1 years. In a study on the effects of daylighting in 108 stores, results showed that sales productivity was 40% higher in the daylighted stores than in the non-daylighted stores. Through lighting and energy retrofits, Rabba, a small chain of stores in Toronto, has decreased energy consumption by over 60,000 kWhrs and saved the company \$7,000/store. Mountain Equipment Co-op's commitment to green buildings has resulted in a reduction of 30 tonnes of greenhouse gases per year for their new energy efficient store in Winnipeg.

It is reassuring that there are many leaders taking action in the sector, but at the same time, it is also troubling that environmental actions and, especially those that also increase competitiveness, aren't pervasive across the sector. Part of the reason for this may be the complexity of the sector. Store size and formats across the industry are diverse, ranging from the smallest retailers that occupy under 500 sq.ft. to those with stores containing over 500,000 sq.ft. Some are big box, warehouse-type stores in power centres or free standing locations, while others are small stores on street locations or in shopping centers. Many are leased, others are owned. Those in shopping centres have less control over such issues as energy efficiency than retailers in other locations. Some merchandise categories lend themselves more readily to 'green' products such as food and paper than others, such as fashion and furniture.

Retail is a diverse but highly concentrated industry in terms of ownership and sales, but is made up of an extremely large number of participants. In Ontario alone there are more than 27,000 retail head offices, but half the sales are generated by approximately 40 firms. The top one percent of the retail firms in Canada employ just over 50% of all retail workers in the country. This level of concentration allows for easier communication of best practices and environmental information to the players in the industry that control the majority of space, sales and employees. While large retailers can likely be reached directly or through industry associations and the media, reaching the small retailers in a manner that results in action presents a greater challenge.

There is no doubt as to the importance, breadth, depth and complexity of the retail sector. But the question remains: what is the best way to engage the power of retailers in order to transform the sector and society?

1.1 PURPOSE

The goal of the Greening Retail initiative is to develop effective programming to work with the retail sector in addressing sustainability and GHG emissions, thereby achieving savings and increasing competitive advantage.

The objective is to document and disseminate to the retail sector, the best practices, tools and strategies that have been shown by leading retailers to improve their energy efficiency and environmental performance, as well as enhance their bottom line.

The Greening Retail Program is being undertaken in three phases. Phase I (this report) relies on secondary sources (largely web-based) to provide insights from retailers around the world on best practices, return on investment, international benchmarks and standards. The results from Phase I will provide the basis for the development of a framework that will be used to target areas for primary research in Phase II. In Phase II 12-15 leading retailers around the world will be interviewed to establish specific benchmarks of their best environmental practices, tool and strategies.

Phase III will focus on the development and delivery of programmes, tools, and other mechanisms to engage the retail sector in adopting and implementing best practices. Three to five retailers will be sought to implement programs which demonstrate the actions and processes that achieve savings and lead the sector engagement process.

The successful outcome of the Greening Retail Program will be to provide the retail sector with opportunities to increase competitiveness and profitability by adopting environmental best practices and efficiencies that improve sustainability by reducing energy consumption, waste, water use, and by promoting a culture of environmental conservation.

1.2 PHASE I OBJECTIVES

The overall objectives of Phase I were to identify:

- the global retail leaders in environmental practices,
- their achievements and best practices where this information is available in the public domain,
- benefits to the environment,
- return on investment (ROI) realized,
- stories/case studies to communicate to Canadian retailers,
- the top 12 to 15 retailers to study in-depth in Phase 2 to understand the detailed best practices and processes used to achieve their successes and ROI so that these may be communicated to Canadian retailers.

These overall objectives were pursued through two avenues: internet research of secondary sources, and meeting with Canadian industry leaders.

a) Secondary Research will Provide

- Tangible examples of environmental best practices and achievements in the global retail sector, and wherever possible, ROI.
- A review of public domain benchmarks and best practices in the retail and other relevant sectors.
- Examples of current industry-wide standards for environmental responsibility and tools to assist retailers in planning for sustainable practices and measuring their progress and ROI.
- A list of the most environmentally advanced global retailers.

b) Meetings with Canadian Industry Leaders will Provide

- An understanding of Canadian retailers' on:
 - perceptions and relative importance of issues
 - initiatives they currently practise;
- A prioritization of the issues and findings of the secondary research in the Canadian retail context;
- A framework for use in Phase II;
- A list of retailers to interview in Phase II.

1.3 METHODOLOGY

There were three major components to the research: identification of retailers who are applying best practices; documentation of standards and measures; and interviews with leading Canadian retailers.

1.3.1 Identifying Retailers Applying Best Practice

In order to identify environmentally leading-edge retailers, more than thirty associations, social indices, environmental organizations, registries, NGOs, leading business rankings and conference award listings were investigated through the internet. A full list of the sources is provided in Appendix III, together with a description of each and associated web address.

Names of companies who were identified by these sources as having engaged in environmental best practices were compiled. More than 200 retail companies were identified through this method. Retailers who appeared on multiple lists, were chosen as companies to research in more detail.

As a framework for the more detailed research, a 14-point checklist with categories of best practices was created from the many international standards that were identified. Due to the short timeframe and the vast amount of information to evaluate, the number of retailers that were reviewed in detail was limited to 93.

The 14-point checklist is detailed in Appendix III and includes the following:

- corporate environmental policy

- energy efficiency
- green energy
- transportation
- green influence on supply chain purchasing
- green products
- environmental donations and support
- solid waste reduction
- water use reduction
- staff training
- customer education
- benchmarks and indicators
- financial impact
- CSR reporting

The list of retailers researched in detail does not include many medium- and small-sized retailers, though there has been a concerted effort to identify more in this category. The current list does contain a broad representation of leading retailers who have shown a commitment to responsible environmental practices. It should be noted that in compiling this list, English was the main language used, though some Dutch, French and German sites were also reviewed.

In addition, there were more examples of department and grocery store chains that, because they have been recognized for their best practices, could have been included. Companies in other categories, however, were sought in order to represent the diversity of the Canadian retail sector. The objective was also to provide a base list from which retailers will be selected for the Best Practices study in Phase II.

The retailers were reviewed primarily through secondary sources, including web sites and various articles for best practice stories. For each retailer in the checklist, a check beside each category signifies that a best practice has been reported either in the literature we reviewed, or on the retailer's web site: it does not necessarily mean that the retailer has done any beneficial activities in this area. A retailer may be taking sound measures in this area, but it may not necessarily be reported in the sources we reviewed. This research is intended to identify exemplary leadership in the retail sector, not to reflect negatively on retailers that do not practise or report this information.

1.3.2 Documenting Standards and Measures

Extensive secondary research was undertaken to identify global environmental standards and measurements with a focus on those pertaining to the retail sector, where possible. Thirty-two standards were identified and reviewed.

The standards were identified through a variety of sources. These included:

- Annual Corporate Social Responsibility Reports that cite the standards and codes that they follow within their organization;
- Federal, Provincial/State and Municipal Government Sources primarily in Canada, the US and European countries. Some Asian and Australian government websites were also explored for potential sources;

- Various industrial associations as well as environmental NGOs;
- Business organizations such as Chambers of Commerce and Boards of Trade.

This research produced a long list of various standards, guidelines and worksheets retailers, builders, trades people and business in general can use to develop improved green practices and strategies, evaluate/report their environmental performance, and ensure they are within required/accepted standards.

The various standards and measures were classified into different focus areas, policy, planning, environmental management programme development and reporting. A detailed compendium of the standards, methodologies and forms discovered was compiled. Excerpts of the standards are provided in Appendix III.

1.3.3 Interviews with Canadian Retailers

On completion of the secondary research a preliminary report was circulated to six industry senior executives who had agreed to participate in this research, along with Retail Council of Canada which represents 9,000 retailers across the country. Meetings were held with these industry leaders to gain their input and insights into Phase 1, as well as the direction for the next Phases of Greening Retail.

The executives were provided with a draft summary of the findings of the internet research, including retail success stories, examples of return on investment in environmental efficiencies, along with a preliminary list of identified global retailers that are environmental leaders, and a summary of the international environmental standards.

2.0 STUDY RESULTS

2.1 INTERNET RESEARCH

2.1.1 Review of 93 Retailers

The following material contains the findings from the secondary research. They are presented here, along with selected retailer success stories. These findings were also circulated to the industry leaders for their review and discussion.

Two major themes emerged from the top retailers in environmental responsibility:

- Adopting environmentally responsible policies and actions improves efficiency, lowers costs, improves productivity, attracts customers and increases sales.

“Environmental measures have increased our profitability – not only by lowering our costs, but also by encouraging systematic work and better quality in all our activities.” -- Jouko Kuisma, Senior Advisor, Corporate Responsibility, Kesko Corporation, 2003

"For Target, environmental metrics are normalized to sales, wherever appropriate. This allows Environmental Services to measure achievable goals as the market size increases. If you can't measure it, you can't improve it" and "Sales is the main unit of production. Why else do it?" – Target Corp. Corporate Social Responsibility Report, 2004

- To be successful and enhance the bottom line to the greatest extent, environmental responsibility must be an integrated part of the corporate culture, with full commitment at senior levels and with communication to all staff and suppliers throughout the organization.

“We are determined to meet our goals for performance and growth while fully assuming our corporate responsibilities wherever we do business. This determination, which will be impossible to maintain unless everyone in the Group is mobilized, guides our daily activities and inspires our values.” José Luis Duran, CEO of the Management Board, Carrefour

“METRO Group’s strategy aims at sustainable, profitable company growth.... All METRO Group’s sustainability objectives, as documented in its sustainability report, will eventually be achieved only if customers are well informed and employees are motivated and adequately trained.” -- Cornelia Dobler, Director, Department of Environmental Affairs, METRO Group, Germany, 2003

An examination of the 93 retailers on the identified list of firms that exhibit environmental practices reveals the following:

- **European companies top the list.**
 - European (including Scandinavian) companies dominate, accounting for almost half of the top retailers.
 - American companies accounted for over one-third, with 32 retailers found with strong environmental programmes and policies in place.
 - Seven Canadian companies appear on the list of 93 firms (This does not include Hbc, now classified as an American company.)
 - Eighteen retailers are based in the United Kingdom - the highest number of retailers for one country outside of North America.
 - Australasia accounts for about 10% of the companies examined. However, it is expected that there are many more Asian companies that were not found since, as previously noted, the search conducted in this phase was mainly English.

- **Supermarkets and department stores predominate.**
 - Twenty-seven percent (25) of the retailers are general merchandise/department store chains. Of these, some operate other types of retail, most often, supermarkets.
 - Approximately one-third of the companies operate supermarket chains as their primary business. Some of these also operate other types of retail.
 - Clothing and home improvement retailers are next, followed by those in 9 other categories.

- **Environmental efficiencies are a key success factor.**
 - Environmental efficiencies and best practices are increasingly important to the competitiveness of retailers. This is most evident in the literature surrounding the European and American retailers. Lack of attention to environmental issues and efficiencies results in higher costs.
 - Environmental preservation is a core value of the culture in many of the companies that were reviewed.
 - Many of the firms reviewed have stories of innovative environmental best practices. Few disclose financial payback in the public domain.

- **Return on investment is significant where measured and disclosed.**
 - In this preliminary review, reported returns on investment were significant. The following is a list, in descending order, of the areas that had the highest returns for North American firms.
 1. Energy reduction initiatives, especially;
 - Lighting – particularly the use of natural light wherever possible
 - HVAC
 - Refrigeration
 2. Transportation
 3. Packaging/solid waste/recycling
 4. Water use reduction.

- For the non-North American retailers, packaging and recycling tend to be more important, followed by energy, transportation and water use. This may be due to regulatory and/or cost differences, and is a preliminary observation.

- **Energy savings are the top financial payback, especially for North American firms.**

A few examples of energy reduction initiatives and financial payback are provided below:

- Heschong Group Study of 108 stores revealed that sales in daylight outlets were 40% higher than non-daylit units.
- Staples upgraded lighting in 606 stores, installed energy management systems, energy-efficient HVAC systems, LED exit signs and upgraded building envelopes. Expenditures of \$3.1 million produced annual savings of \$985,425 and a payback of investment in 3.1 years.
- Sainsbury overhauled refrigeration systems and installed energy monitoring systems. The company realized a savings of £3.8 million per year through a reduction in electricity usage of 12% or 116 million Kwhrs, resulting in a direct reduction of 51,080 tonnes of carbon dioxide per year.
- Target has reduced waste in its softgoods packaging by 80% and has eliminated over 75% of its total waste. Through its “floor-ready” packaging policy, Target has achieved savings of \$4.5 million in labour costs. Every Target store operates with an integrated energy management system. In total, corporate-wide energy-conservation practices have led to savings of 132 billion British thermal units (BTUs) in 2004.

- **Behavioural and cultural changes are essential.**

Modifications in corporate behaviour and culture are necessary to achieve environmental efficiencies. These can be accomplished through staff training, heightened awareness of environmental issues, and the implementation of practices that decrease costs.

Unfortunately, little information about best practices and return on investment is readily available. Still, several examples of firms that have developed such strategies can be provided:

- ‘Carrefour Attitude’,
- Metro AG’s ‘Modular Environmental Information System’,
- Zara’s (Inditex) use of a company ‘green’ mascot,
- Sainsbury’s ‘Save It’ Campaign,
- Ikea’s ‘Kill a Watt’ competition across 30 countries,
- BJ’s Wholesale Club - training and encouraging employee involvement and use of “Killer Watt Gang” game has resulted in reduced energy costs of \$4.8 million per year.

Behaviour/culture change is critical to effecting environmental efficiencies; however, little is known or is available in the public domain regarding best practices and return on investment.

- **Retailers have a positive impact on supply chain.**
 - Boots encourages its suppliers to improve environmental performance. The company runs Supplier Workshops on packaging, efficient use of resources and energy management. Savings of £1.9 million have been realized, including supplier savings of £250,000.
 - IKEA company policy promotes responsible manufacturing. It asserts that protection of the environment and good working conditions at their suppliers is a prerequisite for doing good business. The company has developed a code of conduct called IWAY and suppliers must be approved to become key vendors.

2.1.2. Review of Standards and Measurements

The research identified 32 international standards. The results of this review are summarized in the following.

There are two main types dealing with environmental responsibility:

- the first consists of standards on business/industry activities and reports related to the activities. They provide:
 - guidance on best practices to minimize negative impact on the environment.
 - guidelines on what and how progress should be reported in order to provide consistency and comparability across industries.
- the second is standards on equipment and facilities typically related to their energy efficiency and/or use of natural resources.

Top Global Environmental Standards

Several of the top environmental standards which were identified through the research are described below. All of the standards are identified in Appendix IV.

- The ISO 14000 and the GRI are now the accepted pre-eminent international standards for environmental management and reporting. The standards complement one another.
 - ISO14000 sets voluntary management standards to enhance companies' ability to manage and improve environmental performance.

GRI provides the standard for reporting by companies based on the ISO14000 series of standards.

- Almost 90,000 businesses throughout the world have been certified for ISO 14001 environmental management and reporting. Of these, companies from the Asian countries dominate, followed by European and North American. The top six countries in terms of number of certifications are as follows:

- Japan - 18,104
 - China - 8,864
 - Spain - 6,523
 - United Kingdom- 6,223
 - Italy - 5,304
 - U.S. - 4,671
 - Canada ranks 12th with 1,706
- Other management standards, of which there are many, acknowledge the ISO14000 and either add to the ISO14000 or tailor the ISO14000 to a specific industry, size of business or region/nation. Examples include:
 - the international AA1000 standard is a standard for accountability and verification of reported activity.
 - the Canadian Standards Association has developed standards based on the ISO14000 specific to Canadian requirements and applicable to small and medium sized enterprises (SMEs).

Key Best Practices Suggested by the ISO14000 Applicable to Retailers

Best Practices in the Reporting and Industry Standards

- **Policy:**
 - commitment to improve environmental impact at all levels of the organization.
 - framework for action.
 - communication and familiarity for all management, employees and suppliers.
 - stakeholder engagement.
- **Planning:**
 - targets and objectives within the established policy framework.
 - procedures to achieve the targets and objectives.
- **Environmental Management Programme:**
 - action programmes to achieve targets and objectives in the areas of water use, waste management (air, water and solid waste), energy management and land use.
 - training, communications, documentation, monitoring and measurement.
- **Reporting:**
 - energy, water, emissions, effluent and waste, supplier management, products and services, compliance and transportation.
 - guidance on factors to be measured
 - verifiable.
 - stakeholder engagement.

Certified retailers routinely report that environmentally responsible practices have led to cost efficiencies, improved sales and greater employee productivity.

Industry Initiatives for Setting Goals and Tracking Progress

Many government organizations, business associations, environmental groups and standards associations have developed instructions, advice and worksheets to assist businesses with meeting the goals of the ISO14000 and to report progress in accordance with the GRI or local jurisdictional requirements. Natural Resources Canada provides selected worksheets to assist retailers with some aspects of environmental efficiency.

Gaps in Available Standards and Industry Initiatives

- Extremely complicated, time consuming and difficult to measure;
- Not specifically geared to retailers, particularly small and medium sized retailers;
- No single source for retailers to develop a comprehensive plan (e.g. different worksheet sources for energy, water consumption, building, waste management, etc.);
- Do not provide benchmarks of current good/better/best practices levels specific to retail by type and size;
- Do not measure ROI.
- Do not provide time line for payback

2.2 MEETINGS WITH RETAILERS

Six meetings were held with the CEOs, Senior Executives/Owners of leading retailers operating in Canada, along with the Retail Council of Canada, whose membership consists of over 9,000 retailers across the country.

These senior executives are extremely busy, thus timing to schedule this series of meetings is lengthy. They have been extremely generous with their time and insights and are engaged and passionate about pursuing environment efficiencies and responsibility.

The companies interviewed represented a range of categories and formats, including free-standing big box retailers, smaller shopping centre specialty chain stores, and a free-standing independent retailer.

2.2.1 Objectives

The objectives of the meetings were:

To gain an understanding of Canadian retailers’:

- perceptions and relative importance of issues,
- initiatives they practise,

To finalize the framework for use in Phase II,

To finalize the list of retailers to interview in Phase II.

The retailers were provided with a draft summary of the findings of the secondary research, including retail success stories, examples of return on investment in

environmental efficiencies, along with a preliminary list of identified global retailers that are environmental leaders, and a summary of the international environmental standards.

In addition to the above, their views were sought to identify:

- top priorities for environmental research and programs,
- demand for best practice and benchmarking information,
- other retailers and success stories that should be included in this research, particularly small retailers that are environmentally leading edge,
- what, if any, are the barriers to their company and other retailers in undertaking environmental best practices,
- how best to communicate and implement environmental best practices.

2.2.2 General Findings

Retailers regard environmental efficiencies as a definite competitive advantage and, while willing to share information, would prefer that it be shared by type of saving/action rather than by retailer.

Most, but not all, retailers interviewed view environmental efficiencies as one of their top priorities. The two that did not identify it as a top priority had undertaken a number of programs to improve efficiencies. In realizing the potential payback, both felt that their companies could or would embrace this as a major initiative.

Perceived Benefits

Savings: The significant return on investment for pursuing environmental efficiencies is a very strong incentive for retailers to take action. Larger businesses have more opportunities to achieve significant savings by aggregating actions across many stores. This same economy of scale is not possible for the medium and smaller chains, and longer payback periods may be required to justify action. Where retailers are competing in businesses with razor-thin margins, operating savings achieved through environmental efficiencies can provide the competitive edge against their rivals. They would be at a distinct disadvantage without an environmental strategy.

Labour: In addition to cost reduction, several retailers cited the benefit of an environmental strategy as being very positive for employee loyalty and retention. One identified making their company the best place to work as their primary goal. As part of that goal, the company had embraced sustainability as the primary focus of their corporate social responsibility agenda. In addition, it is very important that the consumer see them as socially responsible.

In another case environmental responsibility is in evidence throughout the head office, with natural light, recycling stations for employees, and plants throughout. The working environment has a positive effect on employee morale, loyalty, absenteeism and productivity; as well, it attracts new employees.

Marketing: Several retailers mentioned the constructive aspect of communicating to customers about sustainability. It provides a positive marketing message and goodwill for retailers both large and small. In one case a retailer runs 'feel good Fridays' on the last Friday of the month and donates a percentage of the sales to different environmental charities. This provides them with the opportunity to market to the members of these charities and it creates a positive outcome for all. In another case, an international firm wants consumers to see them as socially and environmentally responsible and as a result, this is a strong marketing and implementation focus.

It was noted that small retailers, especially in tiny communities, could be viewed as irresponsible if they did not practise environmental responsibility and this could negatively impact their reputation.

Ranking of Environmental Priorities

It was generally agreed by most of the retailers that energy is the top priority, largely due to it yielding the highest potential cost savings, and secondly due to it being the simplest to achieve for large and small retailers alike. Though retrofits can be expensive and time-consuming, there are many simpler 'fixes', such as lighting and behaviour changes that contribute to high returns and are not costly. One retailer found that they could reduce lighting by 50% without negatively impacting the customer's experience. Refrigeration is very significant in the food sector and can account for as much as 50% of the energy requirements in this category. Another retailer noted that making the change to green energy was one simple solution through working with Bullfrog Power. The top priorities were: energy: lighting, refrigeration, heating, ventilation and air conditioning.

The areas of solid waste reduction or recycling generally ranked second in priority, after energy. All were engaged in some form of recycling, but, as with energy savings, there is much more to achieve in this area.

Labour savings and increased employee productivity were high on the list. One retailer noted that labour expense is 10% to 15% of net sales, whereas occupancy (which includes utility expense – heat, light, air conditioning etc.) is 6% of sales; thus, the potential return from labour savings could be very high.

Store design is a significant focus for some. This is the case for retailers that are actively opening stores and retrofitting existing stores, thus searching for the greenest designs to yield operating efficiencies. Several retailers had developed prototype 'green' stores and were testing them for further rollout.

Transportation was also mentioned. The direct costs and savings advantages vary since some retailers own their own transportation fleets, while others have terms whereby suppliers ship FOB to stores. The savings for the latter may be realized in lower net prices from suppliers if transportation efficiencies are realized, but the connection is less direct.

Product sourcing and the type of products sold is another significant area of interest. The type of product sold and whether it can be green is, of course, somewhat dependent on

the merchandise category. Paper products lend themselves, for example, to being green insofar as recycled paper is readily available. In the food category, consumer demand is growing quickly for organic products. The issue here is that there is a shortage of supply.

Priorities for Research

There was agreement by all the retailers that both best practice research and the development of benchmarks would be useful for them to further their own company environmental strategies and action plans. The areas of interest parallel the above ranking of environmental priorities.

Caution was stressed that in collecting benchmarks, they had to be as specific as possible with respect to format, size, and category of retailer. All agreed that they would share information as long as it was kept confidential and not distributed except in aggregate.

They were all interested in best practice information from international retailers, and noted that care must be taken to identify information most useful and transferable to this market. Several mentioned areas of special interest in learning about European retailers' practices in dealing with recycling, biomass and energy — areas in which they felt that the European companies were very advanced. One company offered to share insights gained from their international operations as to which practices and areas were most transferable and of most interest.

Implementation

Many of the retailers offered various ideas regarding the implementation of 'greening retail'. A brief list is provided as follows:

- There was significant interest in participating as a pilot company in the implementation phase.
- Hold a three day seminar/workshop to study the impact on consumers and savings,
- Develop/expand eco-labeling. There is currently an environmental program that is run by Terrachoice in Canada.
- Develop a 'greening mailbox' for retailers, employees and on the web for ongoing communication regarding environmental programs, efficiencies/information.
- Run a competition for small- and medium-sized retailers and provide an award for those who have achieved the most savings etc.
- Provide lists of 'easy fixes' and the expected savings,
- The government should provide/support testing of commercial appliances for energy use/quality for retail use, to assist retailers to choose the most environmentally responsible models.
- Set up a model store demonstrating best practices throughout.

Overall, retailer feedback was very positive. There is no doubt that there is strong support for environmental programs, and great opportunity for savings -- both for retailers and the environment.

2.3 SELECTED RETAILER SUCCESS STORIES

A broad range of practices and improvements that retailers have implemented to improve environmental practices was identified. This includes operational changes, capital improvements, incentive programmes, policy changes, projects and campaigns. The following section provides a small sampling of the many retail success stories found in the research. Additional stories are provided in Appendix III.

2.3.1 Building and Equipment

a) Energy

The greatest measurable savings from investment in environmental practices results from the reduction in energy consumption. Numerous energy efficient options are available to retailers, both when new stores are built and when existing buildings are retrofitted. The simplest and least expensive involves the use of low energy lighting. Not only have cost savings of 20% to 40% been achieved from improved lighting, dramatic increases in retail sales and improved employee productivity have been reported. Advanced management systems can further reduce energy consumption for lighting and refrigeration. In addition, dramatic reductions in harmful emissions often result, particularly when renewable energy sources are used.

Case Study: Energy Efficiency -- Skylighting

Company: Study Conducted by Pacific Gas & Electric on 108 stores

Indicators: monthly gross sales per store

The Hescong Mahone Group prepared a study in 1999 that was part of PG&E's Daylighting Initiative. Sales performance was compared for 108 stores, two-thirds of which had daylighting and one-third did not. Monthly gross sales per store were averaged over an 18-month period.

Statistical analysis was used to control for the influence of other variables such as daylighting, number of hours open per week, population of zip code, average income of zip code and number of years since the store was remodeled. Daylighting had the largest impact, boosting the sales index by an average of 40%.

<p>Skylighting boosted sales by an average of 40%. This means if a non-day-lit store has sales of \$200.00/s.f., sales could be expected to increase to between \$261 and \$298/s.f</p>

Energy Design Resources, *The Newsletter*, Spring 2000, Vol. 2, No. 1

Case Study: Energy Efficiency – energy management systems, energy-efficient HVAC systems, building envelope upgrades etc.

Company: Staples, USA

Indicators: dollars invested/sq.ft., savings/sq.ft., utility bill reduction

Staples upgraded lighting in 606 stores (10.26 million sq. ft.). The company is in the process of installing energy management systems, energy-efficient HVAC systems, LED exit signs and building envelope upgrades.

Employees and customers alike take notice of the improved lighting, increasing the potential for enhanced employee productivity and customer loyalty:

When Staples upgraded one of its warehouses to T8 lamps, employees noticed the higher quality lighting and brighter atmosphere. Customers have remarked on the pleasing shopping environment in the upgraded stores, and also credit Staples with doing the right thing for the environment.

Benefits of the \$3.1 million spent in energy efficiency upgrades are: savings -- **\$985,425/year, resulting in a 3.15 year payback and a 29.3% annual rate of return on the original investment.** The store is more competitive by passing savings on to customers in lower prices.

www.epa.gov/buildings

Case Study: Energy efficiency – refrigeration systems

Company: J. Sainsbury, United Kingdom

Indicators: kWhs of electricity consumed; tonnes of carbon dioxide emitted from electricity use; £'s saved.

Refrigeration systems have been installed and over-hauled to improve efficiency, and automatic alerts installed to ensure that any system malfunctions can be addressed quickly.

Energy monitoring systems have been introduced at 468 stores to assess consumption and identify where energy savings can be made. Sainsbury now installs the necessary equipment in all new supermarkets so that refrigeration energy usage can be monitored.

Electricity usage has dropped by 12%, 116 million kWhs, resulting in a saving of 51,080 tonnes of carbon dioxide per annum. In Canada, where energy costs average 0.07 \$ per kWhr (NRCAN), **this represents a savings of \$17,000 per store every year.**

<http://www.j-sainsbury.co.uk/files/reports/cr2005/files/pdf/report.pdf>

Case Study: Energy efficiency – Lighting & Refrigeration

Company: Calgary Co-op

Indicators: kWhrs of electricity consumed;

Calgary Co-op operates 18 grocery stores in Alberta, and British Columbia and began retrofitting stores in 2002. The retrofits focused on indoor and outdoor lighting as well as refrigeration fixtures and equipment. The retrofits included improvements to the freezer section and walk-in coolers, placement of track lighting, replacement of indoor lighting fixtures and installation of motion sensors in sporadically-used rooms such as washrooms, meeting rooms, and storage rooms.

The retrofits yielded **savings of \$57,000 per year.** The original investment of \$230,000 will provide full payback within 4 years.

<http://oee.nrcan.gc.ca/publications/infosource/pub/ici/eii/m144-19-2003e.cfm?attr=20>

Case Study: Energy efficiency – Lighting

Company: Rabba Fine Foods

Indicators: kWhrs of electricity consumed;

Effect on Profits: over \$7,000/year at each store

Rabba Fine Foods is a small convenience grocer with eight locations in Toronto. Since it remains open 24 hours per day, electrical consumption is high.

Rabba has replaced old, T12 fluorescent tube lighting with newer, more efficient T8 technology in all stores. This also involved switching to newer electronic ballast fixtures and decreasing the number of bulbs while installing reflectors.

These retrofits alone have decreased energy consumption by over 60,000 kWhrs **and saved Rabba over \$7,000/yr at each store.**

http://www.cleanairfoundation.org/cool_shops/html/case_toronto.asp

b) Green Buildings Awards and Standards

“Green buildings” are designed to use less water and energy, as well as fewer raw materials and other resources. Research has found that the additional cost to building green ranges from 0-8%, with an average of around 2% above traditional construction. (LEED®, Matthiessen and Morris, Costing Green, 2004; Kats, The Costs and Financial Benefits of Green Building, 2003)

In a 2004 survey of over 800 green building owners, developers, architects, engineers and consultants, Turner Construction showed that green buildings outperformed conventional buildings in five categories.

% Higher in “green buildings” compared to traditional building:

- Health and wellbeing of occupants +86%
- Building value +79%
- Worker productivity +76%
- Return on investment +63%
- Asking rents +62%

“Green Value: Green Building, Growing Assets”

<http://www.gvrd.bc.ca/buildsmart/pdfs/greenvaluesummary.pdf>

Case Study: Building green stores

Company: Mountain Equipment Coop, Canada

Indicator: Leadership in Energy and Environmental Design (LEED) Certification

LEED has awarded a gold-level standard to Mountain Equipment Co-op (MEC) for its store on Portage Avenue in Winnipeg. MEC's Winnipeg store uses approximately 47 percent less energy than the baseline specified in the federal government's model energy code for buildings. MEC Winnipeg is the second retail building in Canada to meet the national C2000 Green Building Standard – the first was MEC's Ottawa store.

Because three large masonry and timber structures existed on the building site, retain and reuse were important principles in developing the new store. The largest building was retained and repaired with existing materials, while the other two buildings were carefully dismantled, so as much as 75% of the old building materials could be recycled. In fact, almost everything structural in the new building is reclaimed materials – brick and wood floor, joists, exterior masonry, and cast iron columns and steel beams.

Water consumption is estimated to be 30% below MNECB (Model National Energy Code of Canada for Buildings) This conservation is achieved through a combination of water-efficient fixtures and appliances and the use of rainwater for landscaping maintenance.

The MEC store was built using **97 percent recycled materials** and **reduces greenhouse gas emissions by more than 30 tonnes per year** when compared to conventional buildings.

Interior finishes were selected on the basis of simplicity, low maintenance, minimal environmental impact, high durability and low VOC emissions. Interior finish treatments were minimized by leaving building structural members and concrete block walls exposed wherever possible. Retail fit-up design emphasized maximum flexibility for expansion/contraction between the retail and back stock areas. The interior design also reduced the quantity of building materials required for interior partitions

http://www.advancedbuildings.org/main_cs_mec.htm

2.3.2 Solid Waste

Waste generation associated with retail activities extends from the production of the products sold, to the packaging used in transportation to the stores, and finally to the packaging that customers take home. Many retailers have implemented innovative practices in reducing, reusing and recycling materials in their operations and in their packaging.

Case Study: Reduction of packaging and Influence on Suppliers

Company: Target Stores, USA

Indicator: Waste weight, garbage disposal costs, labour costs.

Target stores changed the specifications for vendor packaging to eliminate individual item packaging and to reduce the quantity of excess pins, clips, bags, paperboard inserts, tape, and tissue paper. Instituting a “floor ready” policy, they asked suppliers to sign a letter of agreement under which Target could fine the vendors if merchandise did not arrive packaged according to specifications. (Florida Communities Center)

Target Stores has won several environmental awards for its success in waste reduction and other environmental programmes. These include the 1996 California Waste Reduction Awards

Target has achieved an 80% trashless packaging level in softgoods. **Savings of \$4.5 million in labour costs** to prepare goods for sales floor were reported.

Program (WRAP) and EPA Pollution Prevention Environmental Excellence Awards in 2001, 2003 and 2004.

<http://sites.target.com/site/en/corporate/page.jsp?contentId=PRD03-001095>

Case Study: Reduction of plastic bags

Company: ShopRite Supermarkets

Indicator: Track bags returned

ShopRite has 190 stores in five (5) northeastern U.S. states. It began the "Save-A-Bag" programme in 1990. ShopRite signs promote the programme in each store. In 2002, 6.7 million bags were saved. An

offer of 2-cent refund per returned bag promotes customer loyalty. There are contests for store employees, rewarding the store with the highest bag re-use each month with prizes.

Since its inception, **the programme has saved customers \$1.2 million and ShopRite \$1.5 million.** The programme saves \$134,000 per year in direct reduced bag purchases and when factoring in labour, storage and **transportation the annual savings rise to between \$300,000 and \$800,000.**

http://www.nyc.gov/html/nycwasteless/html/in_business/case_studies_distribpkg.shtml

Case Study: Reduction of Pallet Costs

Company: A & H Sportswear, Miron Lumber, and Serig Fashions

Indicator: Pallet Costs

These three small stores are closely located in New York City. A&H collects pallets destined for disposal from its neighbours for reuse. This benefits A&H on the cost of pallets and benefits Miron Lumber and Serig Fashions on disposal

fees. Local pallet exchange programmes have proven successful in many communities throughout the US. They are typically facilitated through exchange programmes and pools set up by local government waste management departments.

A & H saves **\$500 or more a month on the cost of pallets**, and Miron and Serig each save an **average of \$210 a transaction** on their disposal costs.

New York Wa\$teMatch, Winter 2003

2.3.3 Water Use

Retailers are able to reduce their consumption of water through such methods as rainwater capture for landscaping, water-efficient equipment, and re-using greywater.

Case Study: Reduction of water consumption

Company: Tesco, United Kingdom

Practice: Reduction of water consumption

Indicator: m³ of water use/m² of sales space; £ spent on water savings

Tesco has spent £740,000 for water saving programmes, including leakage reduction, push taps, urinal controllers, rainwater recovery and water data loggers. Future plans include installing rainwater recovery units at 33 stores. Calculations show at the Chichester store that 1,733 m³ of rainwater could be collected from the roof. Once filtered, this water will be used by toilets and urinals, thus reducing water use from the mains supply by 30-40%.

Tesco achieved its target to reduce water consumption by 7% per m² of sales space. This resulted in **reduction of water use by 119,905 m³ per year.**

<http://www.tescocorporate.com/crreport05/g/g1.html>

2.3.4 Transportation

A retailer's influence on transportation starts with transportation of goods through the supply chain, and ends when the customer travels to the store to buy the products and takes them home. Some retailers have developed schemes for employee travel to work; some have initiated transport management systems that reduce daily delivery. As well, some use cleaner, more alternative fuels in their company fleet.

a) Transportation of Employees and Customers

Case Study: 'Green Travel Plans' for employees and customers

Company: J Sainsbury, United Kingdom

Indicator: modal split of transportation for employees and customers

Effects on Profits: not available

All of J Sainsbury's new stores have Green Travel Plans which encourage colleagues to use public transport to travel to work. Some of these plans also aim to increase travel options for customers, such as by displaying timetable and bus information at stores. Approximately 45 stores have Green Travel Plans.

<http://www.j-sainsbury.co.uk/files/reports/cr2005/index.asp?pageid=34>

Case Study: Head office site design

Company: JC Penney

Indicator: Employee Transportation

Effects on Profits: Not available. Improved employee well being

JCPenney established a RideShare Program in 1993, and prime parking spaces are reserved for RideShare participants. A medical center, fitness center, and day care facility are located on-site to enhance employee wellbeing and reduce transportation needs.

<http://www.jcpenney.net/company/environmentalprinciples/mattersofprinciple.htm>

b) Transport of Products

Case Study: Back-haul Partnerships

Company: Hbc, Canada

Indicator: tonne-kilometres, CO2 emissions from transport of goods

Effects on Profits: Not available

Hbc identified an opportunity to find partners that need to ship goods in the opposite direction where trucks or train containers would otherwise be shipped back empty. Hbc now performs "back-haul" operations in partnership with nearly 200 companies, including Rona and IKEA. The company has also moved a significant portion of shipping to trains, taking thousands of trucks off the road each year and easing congestion.

http://www.aimpowergen.com/files/gh_nov03_03.pdf

Case Study: Fuel efficiency of trucks

Company: Wal-Mart, US

Indicator: miles per gallon of trucks, net savings

Wal-Mart plans to improve fleet fuel efficiency, from 6.5 to 13 miles per gallon by 2015 to achieve its commitment to reduce greenhouse gas emissions by 25%. This will be achieved with a switch to hybrid vehicles.

Wal-Mart believes that these investments and innovations will spark industry-wide changes in vehicle platform, engine and transportation efficiencies, create jobs, reduce foreign oil dependency and increase the quality of life for its stakeholders.

Wal-Mart expects a **net savings of at least \$494 million a year by 2020**, and more in later years.

http://www.greencarcongress.com/2005/12/walmart_seeks_t.html

2.3.5 Influence on Supply Chain

Many retailers are beginning to look at 'greening' their supply chain by working on supplier environmental management (SEM) initiatives. These initiatives include screening suppliers for environmental performance, creating purchasing standards, working with suppliers on green design, and providing training and information to suppliers.

- Working with suppliers on environmental management generates environmental benefits, and creates "opportunities for cost containment and strategic and competitive advantage".
- Close working relationships with suppliers on packaging and shipping materials provide opportunities to reduce waste and reduce the overall cost of goods.

Supplier Environmental Management, BSR, October 2003

<http://www.bsr.org/CSRResources/IssueBriefDetail.cfm?DocumentID=49622>

Case Study: Codes of conduct for suppliers

Company: IKEA, Sweden

Indicator: Number of IWAY approvals; average IWAY fulfillment

IKEA's policy is to promote responsible manufacturing. The corporation believes that the protection of the environment and the establishment of good working conditions with suppliers are prerequisites for doing good business. A code of conduct "The IKEA Way on Purchasing" (IWAY) was introduced in 2000.

IWAY consists of three documents:

- "The IKEA Way on Purchasing Home Furnishing Products"(IWAY)
- "The IKEA Way on Preventing Child Labour"
- "The IWAY Standard" (specification of the demands in the code of conduct)

www.ikea-group.ikea.com/corporate/responsible/conduct.html

IKEA has approximately 80 (full or part time) auditors at the trading service offices to audit supplier performance,.

They support the suppliers by developing action plans for

improvements, explaining the requirements, monitoring, consulting and training.

By 2004, **36% of suppliers achieved IWAY approval**, on average **fulfilling 88% of IWAY requirements**.

http://www.ikea-group.ikea.com/PDF/IKEA_SaER.pdf

Case Study: Supplier Workshops for Boots store brand product practices

Company: Boots, UK

Suppliers attended a series of three free workshops - on packaging, efficient use of resources and energy management. These gave practical advice on working more efficiently and with less impact on the environment. Suppliers were also given an opportunity to establish relationships and share best practices.

By reducing excess packaging, reducing waste, converting waste into energy pellets and recycling programmes, the total savings identified were £1.9 million, including Boots' suppliers savings of £250,000.

<http://www.boots-plc.com/environment/news/default.asp?NID=34>.

2.3.6 Management and Employee Training

Best practices in this area include training programs for employees that are designed to change the behaviour of staff so that retailers can save energy, water, waste and take other actions that reduce environmental impact throughout the organization and in their homes. A number of retailers have designed management systems to facilitate this.

Case Study: K-environmental store diploma

Company: Kesko, Finland

Indicator: Number of certified stores

Effects on Profits: not available

Kesko has developed a tailored system for K-food retailers together with the Finnish Association for Nature Conservation. The management system is called the "K-environmental store diploma". This management system is a set of 160 checking points in ten different environmental management areas. Following self-assessment and needed amendments, all personnel are trained and an environmental third party audit must then be passed.

221 of Kesko's stores are now certified. The United Nations Environmental Programme UNEP and the International Chamber of Commerce ICC selected the K-environmental store diploma among the ten best sustainable development partnerships in the world.

Values and principles do not lead to results if employees are not committed to taking responsibility. **Commitment has to start with top management, and sustainability has to be an essential part of the business strategy.** Kesko's CEO considers work on sustainability extremely important.

<http://www.kesko.fi/index.asp?id=ACA985C63CEE4D328C11C2DC0E1B186C>

Case Study: Training & Encouraging Employee Involvement

Company: BJ's Wholesale Club

Indicator: none reported

BJ's Wholesale Club's Manager of Energy states that "Even though the [energy efficiency] system is centrally controlled, store managers and facility personnel in each location play a pivotal role in making sure the system functions properly and in performing required maintenance. Each store is responsible for shutting off and turning on lights in some areas, such as the bakery and food court." "The EMS is a great tool to help save energy," she says. "But to maximize the benefits of the system, it requires a lot of work to optimize control strategies and keep the system maintained."

To encourage employees to be conscious of energy saving opportunities, BJ's operates a game each month that asks store employees to spot wasted energy use and to fix it. The game, called the Killer Watt Gang, employs volunteer "sheriffs" at stores to be on the lookout for "villains." The so-called villains could be lights left on or refrigeration doors being open unnecessarily.

BJ Wholesale Club has reduced energy costs by \$4.8 million per year.
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Although BJ's does not track the results of the employee effort in a quantifiable way, it does reward stores with \$500 for a pizza party based on how well employees respond. The Energy Manager says, "Competition can be a great motivator for the Clubs. We get some excellent feedback from the program."

<http://www.facilitiesnet.com/bom/Jul03/Jul03energy.shtml>

2.4 STANDARDS FOR ENVIRONMENTAL RESPONSIBILITY

Environmental standards for corporate responsibility and for products and services have been developed internationally and nationally. They provide retailers with indicators on what issues and factors they need to be considering and a means of determining how they are performing relative to best practices and vis-à-vis competitors.

There are many good business reasons for retailers to adopt the standards in their corporate policies, operations and procedures. These include:

- Industry standards provide a starting point for what should be included in policy and practices
- Improved Profitability: Certified retailers routinely report that their practices in environmental responsibility have led to cost efficiencies, improved sales and greater employee productivity. The standards provide a ready-made structure upon which to build corporate policies and procedures.
- Competitive Position: International best practice retailers are expanding and are looking at Canadian markets. Their corporate philosophy and concern for community and environment, as set out in the environmental standards, provide them with the opportunity to capture the trust and loyalty of Canadian customers.
- Customer Awareness and Expectations: Awareness and concern for environmental issues is becoming mainstream among Canadian consumers. They expect corporations, including retailers, to demonstrate genuine best practices in environmental stewardship. There are many recent examples of bad publicity and consumer backlash towards companies found to be lacking in social or environmental responsibility.
- Corporate Value: A variety of studies conducted over the past ten years have consistently shown that companies that have environmental policies and practices in place as set out in standards, outperform other companies on stock exchanges. These studies include:
 - Companies labelled the most eco-efficient significantly outperformed their least eco-efficient counterparts by approximately 6% per annum over the period 1995-2003. Derwall, J., Guenster, N., Bauer, R., & Koedijk, K. 2004. The Eco-Efficiency Premium Puzzle. *Financial Analysts Journal*, 61(2): 51-63.
 - Using a large database containing monthly scores for the period December 1996 – December 2002, the study suggested that strong corporate eco-efficiency policy can be significant from a financial perspective. Guenster et al, "The Economic Value of Corporate Eco-Efficiency:", July 25, 2005 (2005 Academy of Management Conference Paper)
 - Firms that adopt higher, more stringent environmental criteria have a higher firm valuation than those that use less stringent ones. Dowell, G.A., Hart, S., & Yeung, B.

2000. Do Corporate Global Environmental Standards Create or Destroy Market Value?
Management Science, 46(8): 1059-1074.

- Companies favouring the concept of sustainability outperform the broad market. The analysis is based on the performance of 141 exchange-listed member companies of the WBCSD. Kommunalkredit Dexia Asset Management . Vienna, October 2004. "Sustainability Pays Off: An analysis about the stock exchange performance of members of the World Business Council for Sustainable Development (WBCSD)"

a) Industry and Reporting Standards

The ISO 14000 and the GRI (Global Reporting) are now the accepted preeminent international standards for environmental management and reporting. The standards complement one another. The ISO14000 sets voluntary management standards to enhance companies' ability to manage and improve environmental performance. The GRI provides the standard for reporting by companies based on the ISO14000 series of standards.

(<http://www.globalreporting.org/about/iniiso14000.asp>)

The ISO14000 and GRI encompass all industry types and only the largest corporations have the resources, need and ability to develop the full range of programmes, tracking systems and reports specified in the standards. The standards were designed to be comprehensive, with the recognition and expectation that the full range of standards do not apply to all industries and sectors.

Other major standards tend to complement the ISO14000 and GRI or tailor the standards to meet the needs of specific sectors.

- AA1000: International Standard for Accountability: Provides standards for verifying reported compliance with ISO14000 and stakeholder engagement.
- Energy Canada/Stratos Criteria: Stratos Inc. (an environmentally consultancy) developed their criteria based on the GRI for a study on Canadian reporting.
- Canadian Business for Social Responsibility (CBSR) "The Good Company": "The Good Company" is a checklist system for companies to rate their CSR activity throughout their organization from management commitment and policy to

Best Practices Identified in the Industry and Reporting Standards:

- **Policy:**
 - A demonstrable commitment to improve environmental impact at all levels of the organization.
 - A framework for action
 - Policy communicated and familiar to all management, employees and suppliers
 - Includes stakeholder engagement.
- **Planning:**
 - Sets targets and objectives within the established policy framework.
 - Establishes procedures to achieve the targets and objectives
- **Environmental Management Programme:**
 - Actionable programmes to achieve targets and objectives in the areas of water use, waste management (air, water and solid waste), energy management and land use.
 - Includes training, communications, documentation, monitoring and measurement.
- **Reporting:**
 - Includes energy, water, emissions, effluent and waste, supplier management, products and services, compliance and transportation.
 - Provides guidance on factors to be measured
 - Verifiable.
 - Demonstrates stakeholder engagement.

employee training and shop floor activity. Based on ISO standards, it provides a simplified method for small and medium sized companies to evaluate their programmes and activities.

- Canadian Standards Association “CSA Climate Change Challenge & GHG Registry”: The CSA has developed a modified standard based on the ISO14000 for small and medium sized enterprises (SMEs), including retailers to develop and implement environmental policies and practices.

Appendix IV provides further descriptions and excerpts from these and other standards.

b) Building and Equipment Standards

Building and equipment standards provide ratings and evaluation of building materials, construction techniques, electrical equipment or specific building systems (e.g. HVAC). They tend to be technical in nature, be geared to engineers and technicians, and be very detailed. These standards are most appropriate for new construction and major retrofits. However, they also provide the means to achieve the highest ROI and best practices in environmental management.

The following are three of the main Standards:

- LEED: Guide and Rating system for energy efficiency, waste management, water consumption, wastewater/runoff management, transportation and site selection criteria. LEED was developed by the US Green Building Council and Adapted for Canada by the Canada Green Building Council. CaGBC released its “Green Building Rating System For New Construction & Major Renovations Application Guide for Retail – Pilot” in June 2005.
- ASHRAE (American Society of Heating, Refrigerating and Air-Conditioning Engineers) provides specific and detailed energy efficiency data on HVAC and related equipment. The society has recently (January 2006) established a taskforce to develop an approach to defining a leadership role in sustainability.
- Energy Star provides ratings and data for major equipment and appliances.

Appendix IV provides further descriptions and excerpts from these and other standards.

c) Statistics and Projections

Statistical information sources provide a variety of information types of value to developing benchmarks and goals for energy, waste and water management in the retail sector. They report statistics on a national and/or regional level by sector and by subgroup (e.g. Innovators vs. non-innovators in energy management, by climate zone, by type and size of retailer, by type of equipment used, by type of energy source used).

The statistics contribute objective and tangible data to the Greening Retail initiative in order to:

- Calculate current average consumption by retail type, size, format, location to determine sector averages.

- Calculate average expenditures and GHG emissions by retail type, size, format and location.
- Compare consumption and expenditures between retailers with and without energy savings measures in place.
- Set benchmarks and targets for retailers.

Examples:

- Statistics Canada Commercial/Institutional Energy Use Analysis
 - “Energy Efficiency Trends in Canada”
 - “Commercial & Institutional Building Energy Use, Detailed Analysis”
- US Department of Energy – “Retail and Service Building Energy Consumption”
 - Detailed statistics of energy use by climate zone, by type and size of retailer, by heating/A/C systems used, by type of lighting, by location type (mall/strip plaza, freestanding)
- TorrieSmith Associates & Suzuki Foundation – “Kyoto & Beyond”
 - Savings potential by type of innovation by sector 2004 to 2029 projections

d) Industry Initiatives: Planning and Tracking Tools and Assistance (Organization, Worksheets, Calculation Aids)

Governments at all levels, environmental NGOs, business associations and non-profit groups have developed worksheets and guidelines to assist and encourage retailers to develop plans, adopt environmental best practices, evaluate their savings, calculate GHG emissions and monitor their progress. The worksheets assist retailers in their ability to ensure their plans are comprehensive and to monitor progress. The worksheets also provide essential information for developing reports.

Most of the worksheet providers offer information on where savings and improvements can be achieved, equipment alternatives and comparisons, success stories and in-person assessments upon request (for fee or free of charge).

In Canada, NRCan and the CSA provide the most complete sets of worksheets on energy consumption specifically for retailers and shopping centre management. Both provide detailed calculations of energy consumption of various elements (lighting, heating, refrigeration, air conditioning, outdoor lighting, equipment utilization) together with cost calculations and savings from retrofits. (See

Best Practices and ROI Based on Worksheets:

- Develop baseline by calculating current consumption and costs
- Start with ‘easy fix’ inexpensive improvements, most frequently equipment tune-ups/repairs, lighting retrofits and timers.
- Re-invest portion of savings in further retrofits and improvements.

Sample ROI:

- Replace lighting with fluorescent lighting: 30%
- Changing furnace filters: 25%
- Energy Efficient Air Conditioning: 50%

Appendix IV). They also provide a series of “typical” usage measurements to allow retailers to compare their consumption/costs to other retailers.

Other excellent examples of worksheets include:

- Carbon Trust, UK:
 - Tailored to worksheets to type and size of retailer.
 - Includes worksheets on waste management, water usage and effluent.
- Eco-Biz, Australia:
 - Interactive worksheets
 - Excel format allowing retailers to save calculations
 - Easy to use color coded forms
- Toronto Greenest City:
 - Worksheets provide long list of easy-to-implement changes complete with costs of implementation and ghg savings.
 - Volunteers visit retailers to assess stores, recommend changes and mentor retailers on progress.
- Energy Star
 - While often associated with consumer household appliances, the organization also provides detailed data for HVAC, fixtures and equipment. The Energy Star data is less technical and easier to use by lay persons. The Energy Star website provides the most thorough calculation tools for ROI on retrofits, building and lighting improvements.
 - Sample of ROI Calculation from Energy Star Site:

Turning on power management on 100 computer monitors and CPUs:

Cost = \$0

Electricity Costs Without Power Management: \$6,012

Electricity Costs With Power Management: \$1,220

Savings: \$4,792

Percentage Savings: 80%

Appendix IV provides a wide range of worksheet formats from Canada, the USA, Europe and Australia.

3.0 CONCLUSIONS

Challenges to the Adoption of Retail Environmental Best Practice

- **Lack of detailed information on best practices and processes for the retail sector.**
 - While there are a great number of retail success stories, few provide enough information to be actionable by other retailers. There is little, if any, information on best practice for retailers to use as a model to improve their environmental performance and to enhance their bottom line.
 - Other sectors have found that employee behavioural change has yielded significant savings (as much as two thirds of total energy savings). Research is required to ascertain if this is similar for the retail sector.
- **Gaps in current available standards and industry initiatives.**
 - There is an overwhelming volume of standards, measurements, advice, worksheets and examples of best practices on environmental responsibility
 - Few specifically address the needs of retailers. Most are designed for business in all sectors and tend to be complex, difficult to understand and actionable for all but the largest corporate retailers
 - Essential measurements of concern and interest to retailers are missing.
- **Lacking of data on investment required and return on investment time frame.**
 - Data on the initial costs of retrofits and improvements are missing from all Canadian standards and worksheets found. While this information is only partially available in British and American examples, it is largely meaningless for Canadian retailers.
- **No comprehensive source of information for retailers to consider all of their options.**
 - Worksheets and measurements that have been found focus mostly on one or two aspects of environmental responsibility.
 - Some may include anecdotal advice on additional actions such as staff training or supplier management, but do not provide a comprehensive view of the impact of the combination of approaches.
- **Lack of benchmarks.**
 - Virtually no benchmarks or average performance levels were found. E.g. no measurements of poor, good, better, best energy use per square foot of retail space or per sales day or per open hours, were found. These are measurement units familiar to retailers and hence would be meaningful for them.

Opportunity and recommended next steps:

Overall, the industry is underserved in terms of information and programs to assist them to identify, measure and reduce environmental inefficiencies. The

objective of Greening Retail is to fill this gap and assist retailers to adopt best practices in environmental management.

Feedback from leading retailers showed strong support for environmental programs that result in cost savings. There appears to be a need and support for a Greening Retail program that would assist retailers in adopting best practices in environmental management.

- **Recommended next steps:**

Based on the findings of the secondary research and the input from industry executives, undertake benchmarking and best practices research to provide Canadian retailers with industry guidelines/parameters and detailed actionable information to assist them to achieve savings through environmental efficiencies in the top priority areas.

APPENDICES

APPENDIX I POTENTIAL IMPACT OF RETAIL ENVIRONMENTAL BEST PRACTICES ON GHG EMISSIONS AND SOLID WASTE

CANADIAN RETAIL FACTS

- One in every eight workers in Canada is employed in retail. The potential exists to directly reach close to 15% of the Canadian work force, providing significant opportunity for awareness and behavioral change.
- There are 1.2 million retail and service business locations in Canada, accessible to and accessed by all Canadians.
- Retail occupies 350 million sq.ft. of shopping centre space, an additional 90 million sq.ft. in power centres, and 660 million sq.ft. of other retail space, amounting to 30 sq.ft. of retail space per person in Canada. As such, retail buildings are considerable consumers of energy and resources.
- In 2005, total Canadian retail trade was \$368 billion, with correspondingly large potential for more sustainable products and supply chain management.
- Ontario accounts for over 40% of Canadian retail space and sales, and represents the greatest opportunity for improved energy and environmental performance.

From a supply chain perspective, retailers can define environmentally oriented purchasing requirements, and from a market standpoint, they can educate consumers at the store and community level. Retail both controls, and is the gatekeeper for the goods and services that are offered to consumers. As such, retailers can influence consumer behaviour and consumption patterns.

The breadth of influence of the retail sector from the supply base, to bricks and mortar, to the consumer, will be crucially important in meeting Canada's commitment to the Conservation Culture and achieving the Kyoto commitments, while effecting major positive change in society.

Potential Impact of *Greening Retail* on Energy Demand Reduction in Canada

With 5% of retailers and their suppliers in Canada participating in energy reduction programs and achieving energy savings of 10%, **the estimated energy savings in year 1 would be as follows:**

The potential electrical demand reduction in Canada's retail sector is more than 1100 MW.

Canada	
At Retail Locations Directly	3.5 PJ
By Related Transportation	5.1 PJ
By Related Supply Chain	8.0 PJ
Total	16.6 PJ

This would be equivalent in Canada to:

- **a reduction of 1.4 million tones of GHG**
- **or taking 233,000 cars off the road for a year.**

It would:

- **Provide enough energy for 465,000 homes - a city the size of Ottawa.**
- **Be equivalent to 1.4 million Canadians meeting the One Tonne Challenge.**

Potential Impact of *Greening Retail* on Reduction of Landfill Waste in Canada

The potential reduction of landfill waste from Canada's retail sector is difficult to estimate, however could range from **a low of 332,000 tonnes to approximately 498,000 tonnes** in year 1. This assumes that 5% of retail businesses participate and includes the impact on their wholesale trade and manufacturing suppliers and transportation. The reduction of 332,000 tonnes assumes that retailers and their suppliers reduce/divert 40%, and the 498,000 tonnes assumes they reduce by 60% in year 1.³

A reduction of 498,000 tonnes is equivalent to eliminating the waste of 1.3 million people, a city about the size of Ottawa.

Sources:

- 1) Statistics Canada, Report on Energy Supply-Demand in Canada, 1990 – 2002, Ottawa, October 2003 (CANSIM)
- 2) Natural Resources Canada, Commercial End-Use Model, February 2004
- 3) Informetrica Limited, T1 Model and Historical Estimates of Commercial Floor Space, 2002 Database Update Ottawa, November 2003. Data for 2000 to 2002 adjusted by Natural Resources Canada.
- 4) Canadian Industrial Energy End-Use Data and Analysis Centre, Development of Energy Intensity Indicators for Canadian Industry 1990 to 2002, Simon Fraser University.
- 5) Waste Reduction: RIS International, The Private Sector IC&I Waste Management Systems in Ontario, January 2005.

³ Note that the waste generated by HBC is comprised of approximately 55% corrugated, all of which is recyclable, and the balance contains some other recyclable products such as plastics. Thus the assumption that a 40% to 60% reduction could be achieved by newly participating retailers is very realistic.

APPENDIX II SOURCES FOR COMPANIES

Retailer Sources

Associations/Registries/Conferences		
Canadian Business for Social Responsibility	CBSR members are Canada's leading corporations, small businesses and entrepreneurs, varying in location, size and sector. Despite their diversity, these companies have something in common: they have chosen to work with CBSR to advance their CSR policies and practices	www.cbsr.bc.ca/membership/listofmembers.htm
Business for Social Responsibility	Since 1992, Business for Social Responsibility (BSR) has helped companies of all sizes and sectors to achieve success in ways that demonstrate respect for ethical values, people, communities and the environment. A leading global resource for the business community and thought leaders around the world, BSR equips its member companies with the expertise to design and implement successful, socially responsible business policies, practices and processes Illustrative list of members	www.bsr.org/Meta/MemberList.cfm
Corporations Supporting Recycling	CSR is a national organization that manages members' product and packaging stewardship interests and requirements throughout Canada. Our members include leading consumer products brand owners, retailers and manufacturers who want to ensure that their products and packaging are managed effectively when they have reached the end of their useful lives. ² retailers participating	http://www.csr.org/
Participants at the Meeting of the retail Industry on Sustainable Development, November 2002	This informal meeting of the Retail Industry on Sustainable Development was held on 4 November, 2002 at UNEP DTIE in Paris. The meeting involved international retailers and retail associations and resulted in a follow-up meeting and articles for a sector-specific issue of Industry and Environment. The meeting was held to serve as a platform for dialogue for the industry, for UNEP to identify existing activities in the international retail industry and to learn from the experiences of key players. Ten international retailers and associations participated, representing a diverse group working in food, clothing and other non-food retailing.	http://www.unepdtie.org/pc/sustainable/retail/retail.htm
Canadian GHG Challenge Registry	GHG Registries maintains four primary integrated registries that together have been designed to satisfy the registry needs of GHG management policy in Canada. The four registries are: <u>Canadian GHG Challenge Registry</u> [®] , <u>Canadian GHG Reductions Registry</u> [®] , <u>Canadian GHG Credit</u>	http://www.ghgregistries.ca/challenge/cha_sector_e.cfm?sect=16

	<u>Registry</u> [©] , and <u>Canadian Telework Registry</u> [©] . There are 6 registrants in the Commercial - Retail sector.	
The Sustainable Investment Research Institute (SIRIS)	SIRIS has been developed as a dedicated research group, providing social investment research to wholesale and retail investors, lenders and other users of financial analytical data.	http://www.siris.com.au/
EPA Climate Leaders	Climate Leaders is an EPA industry-government partnership that works with companies to develop long-term comprehensive climate change strategies. Partners set a corporate-wide greenhouse gas (GHG) reduction goal and inventory their emissions to measure progress.	http://www.epa.gov/climateleaders/
Ethical Trading Initiative	The Ethical Trading Initiative (ETI) is an alliance of companies, non-governmental organisations (NGOs) and trade union organisations. We exist to promote and improve the implementation of corporate codes of practice which cover supply chain working conditions. Our ultimate goal is to ensure that the working conditions of workers producing for the UK market meet or exceed international labour standards.	http://www.ethicaltrade.org/
The United States Environmental Protection Agency's Performance Track.	Performance Track is a partnership that recognizes top environmental performance among participating U.S. facilities of all types, sizes, and complexity, public and private. Program partners are providing leadership in many areas, including preventing pollution at its source. Currently, the program has about 400 members and welcomes all qualifying facilities. Applications are accepted twice a year: April 1 - May 31, and September 1 - October 31.	http://www.epa.gov/performance-track/
Participants in the Natural Resources Canada's Office of Energy Efficiency Energy Innovators Initiative.	EnerGuide for Existing Buildings (EEB), formerly known as the Energy Innovators Initiative, works with a network of partners and service providers across Canada to provide financial assistance, publications, training and tools for commercial business, public institutions and other eligible organizations . After joining EEB, members can access our retrofit incentives , including the new Communities and Institutional Buildings Program.	http://oee.nrcan.gc.ca/commercial/existing.cfm
Business in the Community's Corporate Responsibility	Business-led, voluntary and self-assessed, Business in the Community's Corporate Responsibility is the leading UK benchmark of responsible business practice.	http://www.bitc.org.uk/programmes/key_initiatives/corporate_responsibility_index/
Business in the Environment	Business in the Environment inspires companies to work towards environmentally sustainable development as a strategic, mainstream business issue.	http://www.bitc.org.uk/programmes/programme_directory/business_in_the_environment/
CSR Europe	CSR Europe is the leading European business network for corporate	http://www.csreurope.org/

	social responsibility, with over 60 leading multinational corporations as members. Since its inception in 1995, the mission of CSR Europe has been to help companies integrate corporate social responsibility (CSR) into the way they do business, every day	
The UN Global Compact	Through the power of collective action, the Global Compact seeks to promote responsible corporate citizenship so that business can be part of the solution to the challenges of globalisation. The Global Compact is a purely voluntary initiative with two objectives: Mainstream the ten principles in business activities around the world; Catalyse actions in support of UN goals.	http://www.unglobalcompact.org/AboutTheGC/index.html

Accreditations/Standards		
Global Reporting Initiative	The Global Reporting Initiative (GRI) is a multi-stakeholder process and independent institution whose mission is to develop and disseminate globally applicable Sustainability Reporting Guidelines.	http://www.globalreporting.org/guidelines/reports/searchResults.asp?Name=&Country=%3C%3E-1&subSector=%3D40&ReportType=%3C%3E%27NonGRI%27&Submit=Search
LEED – registered projects	LEED® Canada for New Construction and Major Renovations version 1.0 is an adaptation of the US Green Building Councils (USGBC) Leadership in Energy and Environmental Design Green Building Rating System (LEED®), tailored specifically for Canadian climates, construction practices and regulations.	https://www.usgbc.org/FileHandling/show_general_file.asp?DocumentID=746 http://www.cagbc.org/green_building_projects/leed_certified_buildings.php
ISO14000	ISO (International Organization for Standardization) is the world's largest developer of standards. It provides a framework for the development of both the system and the supporting audit program as a whole.	http://www.accountability.org.uk/aa1000/default.asp?pageid=122
Canadian Standards Association	Standards in CSA's Environmental program include the international ISO 14000 series on Environmental Management Systems (EMS), as well as standards on Sustainable Forest Management, Environmental Site Assessment, Waste Management, and Environmental Technology.	http://www.csa.ca/standards/environment/Default.asp?language=english

Various Rankings		
Deloitte 2006 Global Powers of Retailing	The 9th Annual Global Powers of Retailing report identifies the 250 largest retailers around the world, based on publicly available data for the companies' fiscal year 2004 (July 1, 2004 — June 30, 2005).	http://www.deloitte.com/dtt/research/0,1015,sid%253D2000%2526cid%253D107097,00.html
Global 100 Most Sustainable Corporations in the World	Initiated by Corporate Knights, The Global 100 is a list of publicly-traded, MSCI World-listed companies that, based on research and analysis by Innovest Strategic Value Advisors, have the best-developed abilities, relative to their industry peers, to manage the environmental, social and governance (ESG) risks and opportunities they face. The companies were selected from the Innovest universe of around 1,800 securities.	http://www.global100.org/index.asp
The Accountability Rating	The Accountability Rating was developed by leading CSR consultancy csrnetwork and international think-tank AccountAbility . Each year, we apply the Rating to the Fortune Global 100® – the world's largest companies by gross revenue.	http://www.accountabilityrating.com/
Globe Investor Retail Ranking	Retail, fast food, food and drug retailing, footwear and apparel are ranked according to different criteria, including environmental.	http://www.globeinvestor.com/serverlet/ArticleNews/story/GAM/20050225/RO3PG65
Social Indices		
DJSI Stoxx Europe Dow Jones – USA DJSI World Dow Jones - USA	This is an annual review. Their web site lists top performers only–Marks and Spencer retail sector leader in both indexes	http://www.sustainability-indexes.com/djsi_pdf/publications/Presentations/DJSI_PRT_040902_Review.pdf
ECP Ethical Index Euro E. Capital Partners - Italy and ECP Ethical Index global E. Capital Partners - Italy		http://www.e-cpartners.com/
Ethibel Europe Ethibel - Belgium (1) and Ethibel Global Ethibel - Belgium (1)	Independent advisory and research organisation for SRI and CSR. The Ethibel Label and for SRI funds guarantees the quality of socially responsible and ethical investments.	www.ethibel.org

KLD Investment Research and Indexes	KLD Research & Analytics, Inc. is an independent investment research firm providing management tools to professionals integrating environmental, social and governance factors into their investment decisions	www.kld.com
The FTSE4Good Index Series	The FTSE4Good Index Series has been designed to measure the performance of companies that meet globally recognised corporate responsibility standards, and to facilitate investment in those companies. Transparent management and criteria alongside the FTSE brand make FTSE4Good the index of choice for the creation of Socially Responsible Investment products.	http://www.ftse.com/Indices/FTSE4Good_Index_Series/index.jsp
The RepuTex SRI Index	The RepuTex SRI Index, launched in August 2005, is Australia's first socially responsible investment (SRI) index.	https://secure1.impactdata.com.au/eputex/public1/SRIIndex.asp

Other		
Case study in UNEP "Industry and Environment" January-March 2003	This issue is titled "Shopping for a Better World: sustainability and retailing".	http://www.uneptie.org/media/review/vol26no1/Vol26,%20no.1.htm
Energy Star Awards	Categories include Sustained Excellence, Partner of the Year – New Homes, Partner of the Year – Energy Management, Partner of the Year – Retailer, Partner of the Year – Energy Efficiency Education, Excellence in Energy Star Outreach, and Excellence in Affordable Housing.	http://www.energystar.gov/index.cfm?c=pt_awards.pt_es_awards
"High Performance Buildings Deliver Increased Retail Sales"	A document which lists case studies from the City of Seattle web site.	http://www.cityofseattle.net/light/conservesustainability/studies/cv5_ss.htm
Clean Air Cool Planet	Case Study: "The Corporate Program at work with Shaw's Supermarket"	http://www.cleanair-coolplanet.org/documents/CorporateCaseStudy.pdf

APPENDIX III SELECTED LEADING RETAILERS REVIEWED

Methodology:

Building on the information contained in the many international standards, a checklist/framework was developed to assess environmentally responsible activity by various retailers. The 14-point checklist used, together with a description of each, is presented in the table below.

Corporate Environmental Policies	explicit written environmental policies
Energy Efficiency	energy use in heating, lighting, in buildings owned/occupied by company
Green Energy	Renewable, low-impact energy sources used in buildings owned/occupied by company
Transportation	methods and management of transportation of products from suppliers to warehouse, work-related transportation of employees, transportation of customers to stores
Supply Chain/Purchasing	policies and programs re specific purchasing guidelines of products used in operations
Green Products	raw material use, production methods, reduction of pollution, effects on biodiversity of products sold
Environmental Charity Giving	donations given to environmental organizations
Solid Waste	reduction of waste in packaging etc, recycling, reuse, reduction of hazardous waste
Water	reduction of use of water, reduction of pollution in water
Staff Training	systematic training of staff on environmental policies, programs
Customer Education/Marketing	through staff, advertising, in-store products, merchandising/presentation, community-wide programs
Benchmarks & indicators	Measuring environmental impacts, monitoring performance against accepted standards
Financial Impacts	Measurable effects of environmental practices on bottom line of company, through sales increases, reduction of costs to company
CSR Reporting	Publicly accessible, transparent reports on corporate social responsibility

In order to identify environmentally leading-edge retailers, over thirty associations, social indices, environmental organizations, registries, NGO's, leading business rankings and conference award listings were sourced. A full list of sources is provided in Appendix II. Of the more than 200 retail companies that were reviewed, 93 of the top retailers in terms of environmental practices were examined in more detail and are included herein. Due to the short timeframe, and the vast amount of information to evaluate, the number was limited to 93. The list does not include many medium- and small-sized retailers, though there has been a concerted effort to identify more in this category. It does contain a broad representation of leading retailers who have shown a commitment to responsible environmental practices.

The retailers have been reviewed primarily through secondary sources, including web sites and various articles for best practice stories and in relation to the 14-point checklist. Presence of the checklist factors was noted. Where these factors are present, but are not noted in literature or on the retailer's web site, cases are not included in this research. **This research is intended to identify exemplary leadership in the retail**

sector, not to reflect negatively on retailers that do not practise or report this information.

It should be noted that in compiling this list, English was the main language used though some Dutch, French and German sites were also reviewed. In addition, there were more examples of department and grocery store chains that could have been included. Companies in other categories however, were sought in order to represent the diversity of the Canadian retail sector. The objective was also to provide a base list from which retailers will be selected for the Best Practices study in Phase II.

The retailer list by merchandise category and country of origin is presented in the following chart. Details are then shown for each retailer including a best practice story where applicable.

(Note that merchandise categories are those used by the Centre for the Study of Commercial Activity, Ryerson University. Some retailers may fall into several merchandise categories. Where this is the case, they have generally been included in that which is most dominant)

Highlighted retailers are possible candidates for an in-depth best practice review.

**Summary of Retailers Reviewed by
Merchandise Category, Country of Origin
And Number of Categories Met**

Retailer	Country of Origin	# Environmental Categories Met
Category: General Merchandise		
Sears Canada	US	4
Hudson's Bay Company	US/Canada	8
BJ's Wholesale Club, Inc.	US	3
JC Penney	US	10
Target Corp.	US	13
Woolworths Group Plc	UK	7
Nature & Découvertes	France	12
Pinault Printemps Redoute	France	12
Category: Grocery		
Loblaw Cos. Ltd.	Canada	4
Albertsons	US	7
Big G Foods	US	4
Community Mercantile	US	4
Food Lion LLC	US	6
Giant Eagle	US	9
HE Butt	US	12
Larry's Markets	US	3
North Coast Cooperative	US	2
Safeway Inc	US	11
Shaws	US	7
The Good Food	US	8
Vic's Market	US	3
Whole Foods Market	US	10
Bestway Group	UK	5
J Sainsbury plc	UK	14
Morrisons plc	UK	9
Somerfield plc	UK	12
Tesco plc	UK	14
Auchan France	France	13
Carrefour S.A.	France	13
Casino-Guichard Perrachon SA	France	9
Rewe group	Germany	10
The Musgrave Group	Ireland	13
Ahold	Netherlands	9
The ICA Group	Sweden	11
Switzerland's Coop	Switzerland	12
Migros	Switzerland	13
Laurus	The Netherlands	4

Summary of Retailers Evaluated by CSCA Category (cont.)

Retailer	Country of Origin	# Environmental Categories Met
Category: General Merchandise & Grocery		
ColesMyer	Australia	10
Kesko Corp.	Finland	13
SOK Cooperation	Finland	11
Metro AG	Germany	12
The Seiyu, Ltd.	Japan	13
The Warehouse	New Zealand	8
Pick 'n Pay Group	South Africa	12
Group Eroski	Spain	12
John Lewis Partnership plc	UK	13
Wal-Mart Inc	US	9
Debenhams plc	UK	13
Gus plc	UK	7
Marks & Spencer plc	UK	12
Auchan	France	9
Monoprix	France	13
KartstadtQuelle	Germany	13
Otto GmbH & Co Kg	Germany	11
AEON Co. Ltd.	Japan	13
Ito-Yokado	Japan	12
HEMA	The Netherlands	8
Category: Building Material, Garden Equip & Supplies		
Ace Hardware Corporation	US	3
Ever-Bloom Nursery	US	7
The Home Depot Inc.	US	11
Kingfisher plc	UK	9
Bunnings	Australia	13
OBI AG	Germany	13
Category: Electronics and Appliance		
Best Buy	US	2
Radioshack Corporation	US	5
Comet Group plc	UK	11
DSG International plc	UK	8

Summary of Retailers Evaluated by CSCA Category (cont.)

Retailer	Country of Origin	# Environmental Categories Met
Category: Furniture & Home Furnishings		
The IKEA Group	Sweden	13
Category: Sporting Goods		
Canadian Tire Corp.	Canada	9
Mountain Equipment Coop	Canada	9
JJB Sports plc	UK	10
Category: Office Supplies, Stationery, Books, Gift		
Boulder Book	US	4
Business Depot (Staples)	US	6
Grand & Toy Limited	US	7
Office Depot	US	7
WH Smith PLC	UK	9
Category: Clothing and Clothing Accessories		
Eddy Bauer Inc	US	3
GAP Inc	US	8
Limited Brands	US	8
Next	UK	12
Foschini Limited	South Africa	5
Inditex	Spain	11
H & M Hennes & Mauritz AB	Sweden	10
C&A	The Netherlands	12
Category: Health & Personal Care		
The Jean Coutu Group (PJC) Inc.	Canada	4
Boots Group plc	UK	13
The Body Shop Canada	UK	7
CSCA Category: Convenience & General		
Grassroots	Canada	8
Lawson	Japan	12
CSCA Category: Specialty Food		
Van Houtte Inc.	Canada	4
Barbara's Bakery	US	8
Ben & Jerry's Homemade Inc.	US	14
Starbucks Coffee Company	US	10

Company: Sears Canada
Country of Origin: Canada
Website:

www.sears.ca , <http://oee.nrcan.gc.ca/publications/infosource/pub/ici/eii/M91-19-25-1995E.cfm>

Category Codes CSCA: General Merchandise

Awards/Recognition/Memberships/Conferences/Standards

Member of the Energy Innovators Initiative since 1992

Best Story

1. For many years, Sears Canada Inc. (hereafter referred to as Sears) has actively applied energy-management principles to reduce operating costs. When Sears joined the Energy Innovators Initiative in 1992, the company agreed to develop a long-term energy-management plan (LTEMP) with the support of the program. The LTEMP has helped Sears to optimize energy-management investments and achieve substantial energy-cost savings. Sears now saves \$1.7 million per year through retrofit activities undertaken between 1993 and 1995, and the savings continue.
2. One of Sears' major accomplishments has been to systematically address energy management as a process of continuous improvement for greater energy efficiency. Sears has compiled a set of energy performance benchmarks for its lighting, heating, ventilation and air conditioning systems. Sears constantly monitors the outcome of its projects against these benchmarks, with the intent of identifying additional energy-saving opportunities. Monitoring also provides the basis for updating the benchmarks. Sears has also increased the use of load monitoring to produce more accurate information about electricity use in its facilities. This allows the Energy Management Team to change the operating pattern of the facility and enhance efficient energy use.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	4

Company: Hudson's Bay Company
Country of Origin: Canada
Website: http://media.corporate-ir.net/media_files/irol/92/92910/pdfs/04CSR.pdf

Category Codes CSCA: General Merchandise

Awards/Recognition/Memberships/Conferences/Standards

1. CCSR Member
2. 3rd Highest Environmental Score, globe Investor
3. In 2004, Hbc became a partner in the One Tonne Challenge (OTC).
4. Association of Energy Engineers – “Corporate Energy Management Award”
5. Natural Resources Canada – “Energy Retrofit, Renovation Category for the Commercial and Industrial Buildings Award”
6. Canada’s Climate Change Voluntary Challenge & Registry Inc. – “Leadership Award for the Commercial Sector Category Award” 2003 (received in March 2004)

Best Story

1. In 2004, every associate received an Hbc Energy Management Awareness handbook – a guide to reducing everyday energy consumption with tips for the home and office. And leading up to Earth Day, weekly conservation tips were posted on Hbc’s associate intranet. Through our Associate Buying Club, associates took advantage of a discount on energy-efficient compact fluorescent light bulbs offered by General Electric.
2. Natural Resources Canada – “Energy Retrofit, Renovation Category for the Commercial and Industrial Buildings Award” – for Hbc’s campaign to retrofit lighting systems, implement sensitive energy-demand controls and install high-efficiency motors in heating, ventilation and air-conditioning plants in Hbc stores.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	
Green Products ⁶	
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	8

Company:
Country of Origin:
Website:

JC Penney
 US
www.jcpenney.net

Category Codes CSCA:

General Merchandise/

Awards/Recognition/Memberships/Conferences/Standards:

1. FTSE4Good index.

Best Story

With lighting accounting for 40% of all electricity consumed by the average retailer in the United States, JCPenney has made a commitment to "light right," while delivering an equivalent or better quality of lighting. JCPenney also has an annual energy awareness campaign to influence behaviours. During the first year of the four-week campaign, the company saved enough energy to fuel 55 average stores for one month. Opportunities for energy savings are also emphasized throughout the year.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	10

Company: Target Corp.
Country of Origin: US
Website: <http://investors.target.com>,
Sustainability report:
http://media.corporate-ir.net/media_files/irol/65/65828/corpgov/corporate_responsibility_report.pdf

Category Codes CSCA: General Merchandise

Awards/Recognition/Memberships/Conferences/Standards:

1. ISO 14001.
2. The United States Environmental Protection Agency's Performance Track.
3. Target specifies that the developer or contractor identify up to 10 LEED points from Sustainable Site and Water Efficiency categories.
4. Member of the US Green Building Council since 1997.
5. Participates actively on a committee to establish LEED standards for the retail industry.
6. In 1995 Target partnered with USEPA on its Energy Star Program.
7. Board member of the National Association for Environmental Management.

Best Story

In 1996, Target installed motion sensors in all stockrooms and offices, reducing energy demand from lighting by over 80% in those areas. The following year, they were incorporated into Target's store prototype design.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company:
Country of Origin:
Website:

BJ's Wholesale Club, Inc.
 US
www.bjs.com

Category Codes CSCA: General Merchandise
Awards/Recognition/Memberships/Conferences/Standards:

1. 2002 Retail ENERGY STAR Award Winner

Best Story

BJ's has demonstrated its commitment to sound energy management through investments in energy efficient lighting, energy management systems, high-efficiency air conditioning and refrigeration equipment, and benchmarking its clubs across the country. In 2001, BJ's expanded its in-house energy management staff and created a corporate Energy Task Force to carry out a comprehensive energy management strategy. These immediate low/no cost improvements saved the company over \$1 million and 12 million kilowatt hours of electricity in 2001 alone. BJ's 2001 energy savings have prevented the emissions of 18 million pounds of carbon dioxide.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	3

Company: Woolworths Group Plc
Country of Origin: UK
Website: www.woolworthsgroupplc.com ,
Sustainability Report: <http://www.corporateregister.com/data/showp.pl?num=12670>

Category Codes CSCA: General Merchandise/department store

Awards/Recognition/Memberships/Conferences/Standards:

1. Entered into a waste partnership with Onyx and Pearce Recycling.

Best Story

In August 2004 Woolworths introduced a new faulty returns process aimed at reducing landfill impact and increasing the element of re-use of merchandise returned to store. A new, outsourced returns facility is operated by Return Logistics based in Swindon.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	7

Company: Nature & Découvertes
Country of Origin: France
Website: www.natureetdecouvertes.com ,
Sustainability Report: <http://www.corporateregister.com/data/showp.pl?num=13593>

Category Codes CSCA: General Merchandise

Awards/Recognition/Memberships/Conferences/Standards:

1. ISO 14001 certification.
2. Products with the European Ecolabel.
3. Since 1990 in partnership with the WWF.

Best Story

Nature & Découvertes has concentrated on improving efficiencies in its shipping and transport practices. By improving routing, eliminating deadhead backhauling and optimizing loads, the chain achieved remarkable results. Between 2000 and 2004, transport kilometres dropped by 22% in spite of increased stores by 20% and increased tonnage of almost 30%.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	12

Company:
Country of Origin:
Website:

Pinault Printemps Redoute
France
<http://rse.ppr.com>

Category Codes CSCA:

General Merchandise

Awards/Recognition/Memberships/Conferences/Standards:

1. ISO 14001 for the YSL Beauty production site.
2. One of PPR's retailers made a deal with the Environmental Agency and the Energy Control to monitor their sustainable practices for three years.

Best Story

1. One of PPR's retailers, Fnac, with over 30 stores in France, saved over 54000 euros in 04 through improved waste management and recycling.
2. PPR conducted 123 supplier social audits in 2003 and over 200 in 2004.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	12

Company:
Country of Origin:
Website:

Loblaws Cos. Ltd.
 Canada

http://www.climatechange.gc.ca/english/publications/team_200103/eet.asp
http://cetc-varenes.nrcan.gc.ca/en/b_b/supermar/r_ss/demo1.html
<http://www.loblaw.com/>

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards

1. Member of Corporations Supporting Recycling
2. 2nd Highest Environmental Score for Food and Drug Retail for Globe Investor
3. in top 50 Deloitte
4. Business Waste Reduction Achievement Winners Gold 1997

Best Story

1. Loblaws' principal innovation lies in the installation of a secondary-loop refrigeration technology integrated to the heating and ventilation system. In its 102,000 square foot Repentigny store.

This technology allows heat rejected by the refrigeration system to be recovered for store heating demands while ensuring a good cold distribution to the display cases, ensuring food quality and customer comfort. The new system, product of a partnership between the private and public sectors financed by the Technology Early Actions Measures (TEAM) program, is also respectful of the environment. Since it allows the reduction of synthetic refrigerant use by 75% and total energy consumption by 18% compared with a typical recent Loblaws supermarket in Canada, these innovative technologies lower greenhouse gas emissions by around 75%, and make it possible to adapt systems to Canadian climatic conditions. "We are proud to see one of our supermarkets become an environmental showcase in the area of refrigeration and energy efficiency. In addition to doing our part to improve the greenhouse-effect situation, we are gaining a simpler operating system, reducing our energy and maintenance costs, and ensuring our equipment's reliability and durability," says Daniel Tremblay, Senior Vice President Procurement, Merchandising and Trade Relations, Provigo Inc.

2. When it comes to protecting the environment, we want to make sure we're doing our part. That's why we work hard to research and develop our PC® Green™ Environmentally Friendly Products™ based on the latest technology and the most scientific information. By offering these exceptional products on store shelves, we make it easy for concerned consumers to make environmentally conscious choices everyday!

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	4

Company: Albertsons
Country of Origin: US
Website: www.albertsons.com

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. Has been awarded the New England grocery industry’s first Leadership in Energy and Environmental Design (LEED) certification for a new “green” Shaw’s supermarket.
2. In November 2005, Albertson’s received an America’s Marketplace Recycles! Award from the International Council of Shopping Centers (ICSC) in partnership with the Environmental Protection Agency (EPA).
3. California Integrated Waste Management Board WRAP 2005 Award for all California stores and Distribution centers (seven years running).
4. EPA Waste Wise Honourable Mention Award for the Very Large Business Category.

Best Story

In an effort to reduce the amount of waste generated at store level, Albertsons continued to work with vendors and packaging companies to support the development and use of recyclable containers. Additionally, the company continued its policy of providing convenient plastic bag recycling centers in its grocery stores to encourage customers to recycle. These resources are used again in the manufacturing of plastic lumber, parking stops and curbing, and other useful products. To promote community recycling, Albertsons stores are listed on the Earth's 911 website (www.earths911.org) as a collection center for plastic bags.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	7

Company:
Country of Origin:
Website:

Big G Foods
 US

Category Codes CSCA:

Grocery

Awards/Recognition/Memberships/Conferences/Standards:

U.S. EPA Energy Star Small Business Award, 2003

Best Story

Big G Foods is saving almost \$22,000 per year after implementing a comprehensive energy-efficient upgrade. Built in 1965, Big G Foods is a 23,500 square-foot family-owned neighbourhood grocery store. With help from the Sacramento Municipal Utility District, the owners and staff of Big G embarked on a yearlong effort to reduce energy waste and improve efficiency. Big G replaced T-12 lamps with T-8 lamps and electronic ballasts, and installed high-pressure sodium fixtures in the parking lot. Next, they upgraded their cold storage and retailing systems with new refrigerators and refrigerated cases, new coils for walk-in freezers and coolers, high-efficiency motors, and new evaporative condensers. In addition, the heating, ventilating, and air-conditioning (HVAC) system was upgraded to work synergistically with the cooling system. This upgrade included a heat reclamation system that uses heat from the refrigeration units' condensers to heat the store, virtually eliminating the need for natural gas. Finally, the store's lighting and HVAC were connected to a state-of-the-art energy management system to allow precise control of this equipment. This innovative series of upgrades allows Big G Foods to save over 180,000 kilowatt-hours of electricity and 8,000 therms of gas each year. The energy saved reduces pollution by preventing 316,400 pounds of carbon dioxide annually. To determine energy savings relative to a building within a similar size classification, facility utility data was compared to national average values provided by the U.S. Department of Energy Energy Information Administration's Commercial Building Energy Consumptions Survey.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	
Water ⁹	
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	4

Company:
Country of Origin:
Website:

Community Mercantile
 US
www.communitymercantile.com

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards:

Energy Star Small Business Award in 2000, Energy Star Small Business Award in 2001.

Best Story

After Community Mercantile won its first Energy Star Small Business Award in 2000, this 18,000-square-foot grocery store remained committed to making as many energy-efficiency upgrades as possible. Owner Andy Lewis said, "It may be hard to convince some small businesses to make the initial investments in order to save energy, but we have learned that funding help is out there. And, with a little creativity and commitment, changes can be made to greatly enhance the quality and efficiency of any business." Community Mercantile anticipates cost savings on utility bills of more than \$55,000 each year. The 714,286 kilowatt-hours saved will prevent about 1,002,857 pounds of carbon-dioxide emissions annually.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	4

Company:
Country of Origin:
Website:

Food Lion LLC
 US
www.foodlion.com

Category Codes CSCA:

Grocery Stores

Awards/Recognition/Memberships/Conferences/Standards:

1. 2002 Retail Energy Star Award Winner.
2. 2005 Energy Star Sustained Excellence in Energy Management Award from the U.S. EPA

Best Story

Food Lion benchmarks all of the stores in its portfolio, evaluates the worst performing stores on a monthly basis, and provides quarterly energy bonuses to maintenance staff to encourage improvements. Food Lion extends its communication to customers by placing the ENERGY STAR logo on its grocery bags and providing links to ENERGY STAR on its Web site. In 2001, even with a six-percent increase in store square footage, Food Lion reduced energy consumption by 1.3 percent equivalent to over \$50 million in sales and the pollution associated with approximately 14,000 cars.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	6

Company:
Country of Origin:
Website:

Giant Eagle
 US
www.gianteagle.com

Category Codes CSCA:

Grocery Stores

Awards/Recognition/Memberships/Conferences/Standards:

1. EPA's ENERGY STAR Partner of the Year Award.
2. The nation's first grocer to operate a Leadership in Energy and Environmental Design (LEED)-certified supermarket.

Best Story

On December 21, 2004 supermarket retailer Giant Eagle, Inc. became the nation's first grocer to operate a Leadership in Energy and Environmental Design (LEED)-certified supermarket at one of its locations in Northeastern Ohio. LEED, a national green building rating system administered by the U.S. Green Building Council (USGBC), designates that Giant Eagle has and will continue to meet required standards by incorporating environmentally responsible features and systems into the building.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	9

Company:
Country of Origin:
Website:

HE Butt
 US
www.heb.com

Category Codes CSCA:

Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. In 1997, H-E-B was the first retail company recognized with the Texas Governors' Award for Environmental Excellence.
2. Our efforts led the U.S. Environmental Protection Agency to invite us to help design their SmartWay Transport Partnership.
3. Received San Antonio City Public Service's Energy Innovator Award.

Best Story

We've made energy-efficient lighting in our stores and parking lots a company-wide standard and replaced our neon logo signs with LED's. We automatically control our store lighting through the Internet, which turns off 60 percent of lighting after hours and prevents excessive usage.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	12

Company:
Country of Origin:
Website:

Larry's Markets
 US
 www.larrysmarkets.com

Category Codes CSCA:

Grocery

Awards/Recognition/Memberships/Conferences/Standards:

Energy Star Small Business Award, 1999

Best Story

Since 1990, savings from energy-conservation measures at Larry's Markets' five grocery stores have reached six figures. Larry's upgraded heating, ventilating, and air-conditioning systems; the new unit is controlled digitally, and all systems are remotely controlled. In addition to the traditional upgrades from T-12 lights to T-8 lights, Larry's installed skylights. The company anticipated the total savings in one store to be approximately \$750,000 between 1990 and 2000.

According to the market's environmental director, Brant Rogers, "One percent of my gross sales is spent on utility costs, and my net profit is also one percent. By implementing energy upgrades that cut my utility costs by 20%, I am essentially achieving a 20% increase in net profit."

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	4

Company:
Country of Origin:
Website:

North Coast Cooperative
 US
 www.northcoastco-op.com

Category Codes CSCA:

Grocery

Awards/Recognition/Memberships/Conferences/Standards:

California Integrated Waste Management Board WRAP Award, 2000

Best Story

The North Coast Cooperative was recognized for implementing a waste-reduction program that diverts more than 50% of the waste produced at both its Arcata and Eureka stores. The program includes recycling white and mixed papers, newspaper, cardboard, plastics, cans, glass, and compostable materials. The co-op is also a strong supporter of local recycling centers and efforts: Through donations at the register and bag rebates, the co-op and the Cooperative Community Foundation have been able to award more than \$25,000 to local recycling efforts.

Corporate Environmental Policies ¹	
Energy Efficiency ²	
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	2

Company:
Country of Origin:
Website:

Safeway Inc
 US
 www.safeway.com , report:

http://media.corporate-ir.net/media_files/irol/64/64607/governance/enviroment6_9_05.pdf

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. Participated in the FMI Environmental Affairs Committee.
2. Safeway received WRAP (Waste Reduction Award Program) Awards in 2004.
3. Safeway is one of the top 10 corporate purchasers of renewable energy in the U.S.
4. Meeting of the Retail Industry on SD. 5. GRI Reporting 6. In top 50 Deloitte.

Best Story

Safeway facilities participate in a number of recycling programs. These include recycling of: old corrugated cardboard (OCC), plastics (plastic bags dropped off by customers, plastic film, miscellaneous plastic), compostable material, paper (including customer re-use of bags), and miscellaneous materials. The programs are carried out at stores and distribution centers. Each of these programs diverts solid waste away from landfills and into material re-use. This reduces the cost of waste hauling and disposal. It also helps municipalities reach mandated reductions in solid waste disposal to landfills. Safeway waste diversion programs have had significant effects in helping many California communities achieve their state-mandated goal of 50% reduction in solid waste disposal. Each of Safeway's stores in California diverts well over 50% of its total solid waste from landfill disposal.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	10

Company: Shaws
Country of Origin: US
Website: <http://www.shaws.com/learn/environment/index.html>

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards:
 Climate Champion Award 2003, Cool Companies Case Study 2001,

Best Story

The management of Shaw’s Supermarkets has long realized that energy reduction cuts pollution, while adding to the bottom line. Shaw’s worked hard with utilities and others to improve its energy efficiency throughout the 1990’s. Building on the success of initial investments, the company broadened its focus to include waste minimization and pollution reduction in all areas of its operations. Without actively publicizing its environmental efforts, Shaw’s has quietly become one of the most compelling environmental success stories in the Northeast.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	7

Company: The Good Food Store
Country of Origin: US
Website: <http://www.sustainablebusinesscouncil.org/members/goodfoodstore.html>

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards:

Montana Pollution Prevention Program EcoStar Award, 2001, Member of the Sustainable Business Council Missoula Area.

Best Story

The Good Food Store established source reduction and resource conservation as business goals. An education coordinator helps inform employees about reuse and recycling opportunities. The store also reduces its solid-waste generation by composting unsalable food; it offers the compost free-of-charge. Each year, the retailer re-evaluates its waste-management procedures in order to streamline or improve efficiency.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	8

Company:
Country of Origin:
Website:

Vic's Market
 US

Category Codes CSCA:

Grocery

Awards/Recognition/Memberships/Conferences/Standards:

Energy Star Small Business Case Study

Best Story

Sacramento, Calif. , 29,000 Sq. Feet
 Annual Cash Savings: \$48,000
 Annual Energy savings: 685,715 kWh
 Payback period: 3 years
 Prevented 850,286 pounds of pollution

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	3

Company: Whole Foods Market
Country of Origin: US (Sarasota, FL)
Website:

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. LEED Registered Project

Best Story

1. We received the first "Green Building" award in Austin, Texas in 1998 for the expansion and renovation of our corporate headquarters. Sustainable material specifications combined with conscientious construction methods resulted in a healthy, durable facility. Because of the 42% waste reduction, we were profiled by the EPA as a construction waste reduction and recycling record-setter.

2. WFM uses a two-pronged approach to consumer education and the support for public participation in creating a sustainable future. Our TAKE ACTION CENTERS, located in every store, offer customers a wide variety of information on local, regional, national, and international issues of concern. Customers not only learn about important issues like genetic engineering, organic foods, pesticides, and sustainable agriculture, but we offer them the means to affect change by keeping them updated on new legislation and the tools they need to effectively participate in shaping those issues.

3. Whole Foods Market brought together PowerLight Corporation, Princeton Energy Systems and Nextek Power Systems to create a 33 kW solar electric system to power the store's fluorescent lighting. The solar array covers 2,860 square feet of the roof. In addition to generating power, the system increases the building's thermal insulation and extends the life of the roof. Whole Foods is the nation's first major food retailer to introduce solar energy as its primary lighting source.

At the Whole Foods Market Berkeley store, the solar tiles are electrically interconnected to Nextek™ power modules, which feed high quality DC (direct current) power to the store's newly retrofitted advanced DC lighting system. This innovative solar electric lighting system maximizes the usable solar energy produced by the photovoltaic panels and increases the efficiency of power conversion.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	10

Company:
Country of Origin:
Website:

Bestway Group
 UK

Category Codes CSCA:

Grocery

Awards/Recognition/Memberships/Conferences/Standards:

Energy Star Small Business Award, 2000

Best Story

A Bestway supermarket in the US decided to slash its energy costs by:
 Converting an open freezer to an enclosed case
 Replacing standard fluorescent lighting with highly efficient metal-halide lamps
 Tuning up the store's heating and cooling system
 Insulating a hot-water tank and piping
 The total energy savings rings up to \$12,000 annually -- a 33% reduction in energy costs.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	5

Company: J Sainsbury plc
Country of Origin: UK
Website: http://www.globalreporting.org/organisations/details.asp?Organisation_pk=8604
Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. Meeting of the Retail Industry on SD
2. GRI Guidelines
3. We were 1st in our sector again, and 5th overall out of 144 companies (up from 8th in 2004) in Business in the Community's 2005 Corporate Responsibility Index.
4. We were the only UK food retailer to be included in the new Global 100 Index of the world's most sustainable corporations. (not in 2006)
5. Sainsbury's has been named Organic Supermarket of the Year for the third year running in the Soil Association Organic Awards. We were also named Best Organic Supermarket by Here's Health magazine for the fourth consecutive year.
6. Sainsbury's is included in the two major stock market indices: the Dow Jones Sustainability Index (DJSI) and the FTSE4Good Index.
7. We participate in the Carbon Disclosure Project (CDP) (www.cdproject.net)
10. in top 50 Deloitte

Best Story

1. All our new stores have Green Travel Plans, which encourage colleagues to use public transport to travel to work. Some of these plans also aim to increase travel options for customers, e.g. by displaying timetable and bus information at our stores. Approximately 45 stores now have Green Travel Plans.
2. Our depot in East Kilbride has a 600KW wind turbine which supplies a third of the energy used by the site. It is operated on our behalf by the wind power company Ecotricity. As well as Greenwich, our stores in Richmond and Kingstonupon-Thames have smaller (2.4KW) wind turbines, which power the external signage for the stores.
3. Our 'Save It' campaign aims to raise awareness of energy efficiency and climate change issues among colleagues. It has been integrated into our retail procedures document so that it influences all aspects of store operations.
8. Refrigeration systems have been installed and over-hauled to improve efficiency, and automatic alerts installed to ensure that any system malfunctions can be addressed quickly. We assessed current energy consumption for refrigeration in our stores as a baseline for monitoring future performance. Energy monitoring systems have been introduced at 468 stores to assess consumption and identify where energy savings can be made. We now install the necessary equipment in all our new supermarkets so we can monitor refrigeration energy usage. This initiative has delivered a 12% reduction in energy consumption, and saved £3.8 million a year. Our usage has dropped by 116 million kWhs, resulting in a saving of 51,080 tonnes of carbon dioxide per annum.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	14

Company: **Morrisons plc**
Country of Origin: UK
Website: www.morrisons.co.uk ,
CSR report:: http://www.morrisons.co.uk/CSRREPORT2.pdf

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. Works with WRAP to minimise waste.

Best Story

Morrisons is continuing to minimise waste and maximise cost effective recovery while ensuring the remainder is disposed of responsibly. In Morrisons stores, the volume of polythene and cardboard returned for recycling increased by 8.13% during the year to 62,570 tonnes. In Safeway 73,100 tonnes were returned.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	9

Company: Somerfield plc
Country of Origin: UK
Website: www.somerfield.plc.co.uk , csr report:
<http://csr2005.somerfield.plc.uk/index.asp>

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1.Participating in the Government funded project managed by Envirowise.

Best Story

At Somerfield plc, a review of the disposal mechanism for used refrigerated cabinets has resulted in environmental improvements including enhanced recycling levels of raw materials and transformation of chlorofluorocarbons (CFCs) into a saline solution which can be safely disposed of plus a 79% reduction in destruction costs.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	12

Company: Tesco plc
Country of Origin: UK
Website: http://www.tescocorporate.com/images/tesco_crr_2005_0.pdf

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. #34/100 in the Accountability Rating
2. in top 50 Deloitte

Best Story

1. In January 2004 we installed a solar powered roof at our Hucknall store, in partnership with Solar Century and partially aided by a Government grant. The system produced 4,854 kWh over a 15 week period, enough to light the petrol station building for 20 weeks. We expect the system to pay for itself within 13 years. Further rollout is currently under review. We are also investigating the potential held by geothermal heating and cooling systems, which use the earth's natural ability to store heat.

2. This year we worked in partnership with The Woodland Trust to collect over 630 tonnes of Christmas cards for recycling, nearly 9 million more cards than last year. We have also collected over 100,000 mobile phones and 174,160 inkjet cartridges for recycling, raising a total of £200,000 which was shared by the Alzheimer's Society, NCH, Cystic Fibrosis, Barnardo's, Multiple Sclerosis, RNIB and Help the Hospices.

3. In 2000, Tesco pioneered the use of reusable plastic crates – our award-winning green trays – to replace cardboard boxes and other packaging to transport and display products. Green trays have subsequently been adopted all over the world, as they also protect products, minimising damage. This year we missed our target to increase the number of green tray trips by 10%, achieving an increase of 7%. We have consequently introduced a new software system to improve the tracking of trays to ensure we meet our future targets. While the increase in tray usage is mainly due to our sales growth, it still represents a saving of over 4,000 tonnes of cardboard packaging that otherwise would have been used.

4. Over the past year, more than 9 in 10 new Tesco stores were built on brownfield sites, exceeding our published target (see page 56). This year we opened an Extra on a former gasworks site in Coventry, England. The Tesco store was the main catalyst for a major mixed-use development including a sports facility that will provide a new stadium for Coventry City FC and create over 1,000 jobs.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	14

Company: Auchan
Country of Origin: France
Website:
http://www.auchan.com/pages/auchan2_531.html?langue=2&niveau1=5&niveau2=3&niveau3=1

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. Auchan is the first retailer in the world to initiate the process of ISO 14001 certification
2. Participant of the Meetin of the Retail Industry on Sustainable Development

Best Story:

The Group and its real-estate subsidiary, Immochan, are working on the integration of shopping centres in their environment. Whether for new construction, enlargement or renovation, architectural and landscape specifications are defined to ensure genuine harmony of the buildings and parking facilities with the natural habitat and surrounding environment.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	9

Company: Carrefour S.A.

Country of Origin: France

Website:

http://www.globalreporting.org/organisations/details.asp?Organisation_pk=9268

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards

1. second in top 250 Global Retailers, Deloitte –
2. Award of a special UNODC prize for the support of Carrefour Colombia for coca R4substitution crops
3. The packaging for organic products has received the “OK Compost Home!” certification
4. listed in 7 Socially Responsible Investment (SRI) indices
5. # 5/100 in The Accountability Rating,
6. Meeting of the Retail Industry on Sustainable Development
7. GRI Guidelines

Best Story

A new tool: Carrefour Attitude

To strengthen the Group’s culture, promote the spread of best practices and translate its values and commitment to sustainable development into everyday practice, Carrefour has developed a management tool called Carrefour Attitude, In France, the La Beaujoire hypermarket is a partner in the first complete network to reuse plant and food waste as compost (a system set up by Onyx), and is aiming to recycle 100% of biowaste.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company: Casino-Guichard Perrachon
SA
Country of Origin: France
Website: www.groupe-casino.fr ,
Sustainability report: <http://www.corporateregister.com/data/showp.pl?num=13255>

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. CSR Europe.
2. FTSE4Good Index.
3. Participation in environmental working groups set up by France's Retail Trades Federation.
4. Partnership with France's Agency for Environment and Energy Management (ADEME).
5. ISO 14001

Best Story:

Reusable bags are being distributed by Casino-Guichard Perrachon SA at 100% of hypermarkets, 100% of supermarkets and 40% of convenience stores.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	9

Company:
Country of Origin:
Website:

Rewe group
 Germany
 www.rewe-group.com

Category Codes CSCA:

Grocery

Best Story

Aside from using new vehicle technologies, REWE Group constantly optimises its transport routes in order to keep travel distances to a minimum. And in the end, vehicle fuel consumption is also influenced by the driving habits of individuals. Lorry drivers have thus been trained in more fuel-efficient driving skills at several of our locations. More such training courses are now in the planning stages.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	10

Company: The Musgrave Group
Country of Origin: Ireland
Website: www.musgrave.ie ,
Sustainability report: <http://www.corporateregister.com/data/showp.pl?num=11604>
Category Codes CSCA: Grocery Stores

Awards/Recognition/Memberships/Conferences/Standards:

1. GRI.
2. Report independently confirmed by csrnetwork.
3. All major suppliers are EDI-compliant.
4. Won the Irish ACCA (Association of Chartered Certified Accountants) Environmental Reporting Award in both 2001 and 2002. 4. Signed up to the UN Global Compact.
5. As a result of being an 'in accordance' Global Reporting Initiative (GRI) reporter, Musgrave Group were invited by the GRI to participate in its Assurance Working Group (AWG) during January-April 2003.
6. Case study in UNEP "Industry and Environment" January-March 2003
7. #136 in Deloitte

Best Story

In 2002, we reported on the increased use of “backhauling” to improve transport efficiency. Backhauling is the process of using empty trucks to collect goods from suppliers on return journeys from primary business. This avoids the necessity for supplier deliveries and is a more efficient and environmentally friendly way of using our vehicles to transport goods.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company: Ahold
Country of Origin: The Netherlands & USA
Website: www.ahold.com/_media/Ahold%202004%20Sustainability%20report_LR.pdf

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards:
 04 Sustainability report.

Best Story

Stop & Shop developed two new systems for composting, using a 35-yard compactor unit and 68-gallon totes designated for organic waste recycling. These solutions:

- Provide a minimum of 15-20% savings over traditional disposal costs (pig farmer)
- Remove a greater amount of recyclable organic waste when compared with traditional means
- Increase sanitation and safety at store level
- Provide an avenue for partnership with trade associations, non-profits, regulatory agencies, local business and, most importantly, the local communities in which we operate.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	
Water ⁹	✓
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	9

Company: The ICA Group
Country of Origin: Sweden
Website: www.ica.se ,
Sustainability report:: http://www.ica.se/file_archive/pdf/csr_eng04.pdf

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. All growers of fruit and vegetables that supply ICA Sverige and ICA Meny must be certified according to EurepGap or other system for sustainable production, unless they have been certified by the Swedish KRAV system.
2. A member of the World Wildlife Fund's (WWF) Forest and Trade Network.
3. Sells FSC products.
4. ICA won 2004's version of the "climate duel" conducted by the Swedish Society for Nature Conservation based on reported figures from 2003.
5. ICA was named the second best company in Sweden with regard to its environmental work in an annual customer survey by the magazine MiljöEko

Best Story

ICA's biggest impact on the environment is transportation. Its quality and environmental policy state that it will try to reduce the impact from its own shipping agents' transportation practices. This is achieved through efficient logistics by maximizing loads, coordinating shipments, return shipments from suppliers, and using double-deck trucks, railroads, ships and alternative fuel vehicles.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	11

Company: Switzerland's Coop
Country of Origin: Switzerland
Website: www.coop.ch/ueber/zahlen_fakten/_pdf/en/nhb-en.pdf
Formats Supermarkets, department stores, building supplies
Category Codes CSCA:

Awards/Recognition/Memberships/Conferences/Standards

GRI Reporting (03)

Best Story

Coop advertises their "green" products by informing their customer, and also by appealing to their emotions. And it works! Every year the sales of the "green" product ranges keep rising.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	12

Company: Migros
Country of Origin: Switzerland (Report in German)
Website: www.migros.ch/WMDBPublic/loadmedia.aspx?ctrlID={A9C82B9E-A9D3-4D94-BB37-59F2300E6A99}

Category Codes CSCA: Grocery

Awards/Recognition/Memberships/Conferences/Standards:
 GRI Reporting (05, with the basic outline in the 02 report)

Best Story

More and more products are packaged in biodegradable plastic.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company:
Country of Origin:
Website:

Laurus
 The Netherlands
www.laurus.nl

Category Codes CSCA: Grocery
Awards/Recognition/Memberships/Conferences/Standards:

1. Laurus made their housebrands genetically modified free, in cooperation with Greenpeace.
2. Cooperates with Nature & Environment the Netherlands to make their supply chain more sustainable.

Best Story

At the end of 2005 one of Laurus' supermarket chains introduced about 40 products with packaging made entirely out of corn under the name of "Nature Plastic". This represents five million packages on a yearly basis. The production of Nature Plastic is CO-2 neutral, and by making it into foil or bowls, it leads to a decrease in the use of fossil energy of 68% compared to traditional plastics. The packages can be composted.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	5

Company: ColesMyer
Country of Origin: Australia
Website: www.colesmyer.com , sustainability report:
http://corporate.colesmyer.com.au/shared/pdfs/CSR_Report_2005.pdf

Category Codes CSCA: General Merchandise & Grocery

Awards/Recognition/Memberships/Conferences/Standards:
 05 CSR Report

Best Story

Myer has recently partnered with Clean Up Australia to produce a fashionable environmentally friendly re-usable shopping bag. The bag was officially launched as part of Australian Mercedes Fashion Week in Sydney in early May. Myer donates \$1 from the sale of each bag to Clean Up Australia's Clean Water Campaign. This new national initiative aims to repair, restore and maintain healthy waterways for the long-term benefit of Australian communities. Myer now sells over 10,000 mygreenbags per week.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	10

Company : Kesko Corp.

Country of Origin: Finland

Website:

http://www.globalreporting.org/organisations/details.asp?Organisation_pk=8644

Category Codes CSCA:: General Merchandise

Awards/Recognition/Memberships/Conferences/Standards

1. # 95 in Deloitte
2. The Global 100 Most Sustainable Corporations
3. Meeting of the Retail Industry on Sustainable Development
4. GRI Guidelines
5. Kesko was chosen as best in its sector in the Dow Jones sustainability Index for European companies

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company: **SOK Cooperation**
Country of Origin: Finland
Website: www.s-kanava.net ,
Sustainability report: <http://www.corporateregister.com/data/showp.pl?num=13966>

Category Codes CSCA: General Merchandise & Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. GRI.
2. One of the Cooperations companies has environmental systems in accordance with the ISO 14001 standard.
3. The Group has headed the work of the Environmental Committee of the Federation of Finnish Commerce and Trade.
4. Part of the Ministry of the Environment's waste management committee.
5. Part of the environmental management system working group of the Ministry of Agriculture.
6. Part of the Forestry's foodstuffs quality strategy group.
7. Part of the project management group of the Recycling Technologies and Waste Management project.

Best Story

A recyclable plastic crate for perishables, Transbox, is a good example of well-functioning cooperation. The goods are delivered in this box from the supplier to the store via the transport chain. At the store, the boxes can be directly set on display with as few intermediary steps as possible. Thanks to the Transbox, the amount of packaging waste is reduced, handling has become easier, time is saved and deterioration in the quality of perishables is avoided.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	
Green Products ⁶	
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	11

Company: Metro AG
Country of Origin: Germany
Website: <http://www.metrogroup.de/servlet/PB/show/1011372/NHB2004-en.pdf>

Category Codes CSCA: General Merchandise & Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. fourth in 250 Global Retailers by Deloitte
2. #77/100 in the Accountability Rating
3. Meeting of the Retail Industry on SD
4. in top 50 Deloitte

Best Story

Starting in Germany, MFS is rolling out a modular environment information system for a more efficient exchange of knowledge and experience on ecological subjects between the sales divisions. In future, all employees in charge of environmental protection at METRO Group will be able to access this system on the Intranet. It provides general, sales division-specific and location-specific information in a uniform manner and gives specific instructions for the environmentally compatible organization of work processes, amongst other things.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	12

Company: **The Seiyu, Ltd.**
Country of Origin: Japan
Website: www.seiyu.co.jp/english ,
Sustainability Report: <http://www.seiyu.co.jp/english/pdf/sustainability/2005/all.pdf>

Category Codes CSCA: General Merchandise & Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. Participates in Ministry of Environment voluntary system for domestic emissions trading.
2. Seiyu was the first retail business in the world to obtain international ISO 14001 environmental management certification simultaneously for all stores.
3. GRI

Best Story

Seiyu's unique in-house Eco-Tax system was introduced in 2002. In this system, a "tax" is placed on activities that have a negative impact on the environment, and "deductions" are granted for activities that reduce environmental impacts or otherwise benefit the environment. No taxes are actually paid, but the tax amounts are calculated and reported by every store, helping raise environmental awareness among associates. Specifically, the amounts of electricity, water and gas consumed and the amount of waste produced are "taxed," and "deductions" are granted on the basis of the amount of recyclable containers collected, number of environmental workshops held, etc.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company: The Warehouse
Country of Origin: New Zealand
Website: www.thewarehouse.co.nz , (sustainability information from multiple reports)

Category Codes CSCA: General Merchandise & Grocery

Awards/Recognition/Memberships/Conferences/Standards:

GRI Reporting (05, with the basic outline in the 04 report)

Best Story

The Warehouse Supplier Enviro-Mark programme began in March 2003. Enviro-Mark is a web based step by step environmental management and accreditation programme. Quote: “The level of participation the Enviro-Mark programme has generated resulted in both management and operations staff having a much better appreciation of the process and how their actions contribute to our efficiency and environmental impact. And it certainly shot down any pre-conceived ideas of how good we thought we were.”

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	
Water ⁹	✓
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	8

Company: Pick 'n Pay Group
Country of Origin: South Africa
Website: www.pnp.taps-nodes.co.za ,
Sustainability Report:
http://www.pnp.taps-nodes.co.za/fin2005/sustainable/sd_pse.php

Category Codes CSCA: General Merchandise & Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. Case study in UNEP "Industry and Environment" January-March 2003.
2. GRI
3. Enviro Facts Project, in partnership with the World Wide Fund for Nature.

Best Story

All the trading floor light fittings of the Pick 'n Pay group are being converted to electronic ballasts. The expected energy saving is 25%. Approximately 100 existing corporate stores have been converted. Their new stores already have this component as a standard specification item. In addition to reducing the amount of electricity used in stores, the initiative is expected to enable a R1.5 million reduction in annual electricity expenses.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	12

Company: Group Eroski
Country of Origin: Spain
Website: <http://sostenibilidad.fundacioneroski.es/accesible/en/2005/>

Category Codes CSCA: General Merchandise & Grocery

Awards/Recognition/Memberships/Conferences/Standards

1. GRI Reporting
2. We were the first Spanish distribution company to obtain ISO 14001 Standard certification for an environmental management system, at our Pamplona installation.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	12

Company: John Lewis Partnership plc
Country of Origin: UK
Website: www.johnlewis.com ,
Sustainability Report: <http://www.corporateregister.com/data/showp.pl?num=5412>

Category Codes CSCA: General Merchandise & Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. Ranked 9th in the third annual BITC Corporate Responsibility Index.
2. In October 2004, Leckford Estate accepted an invitation to become one of only 49 LEAF (Linking Environment And Farming) demonstration farms in recognition of its sustainable farming practices.
3. Ranked C, 'Improver' by the Annual Greenpeace Sustainable Timber Survey, that ranks retailers from A to F.
4. Sells FSC products. 5. Production company certified ISO 14001.

Best Story

All of the shops and distribution centers are part of a company-wide energy efficiency program. Designed to achieve a 5% increase in energy efficiency across John Lewis, the program has focused on areas such as turning off lights when not in use and monitoring the temperature in shops more accurately. 'Lighting and temperature are the most energy-intensive items for most shops,' says Bill Wright, responsible for energy procurement and supply. 'We've encouraged all shops to go through a simple checklist on a weekly basis to cut energy consumption.'

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company: Wal-Mart Stores Inc

Country of Origin: US

Website:

<http://www.walmartstores.com/GlobalWMAStoresWeb/navigate.do?catg=316>

Category Codes CSCA: General Merchandise

Awards/Recognition/Memberships/Conferences/Standards:

1. #1 in top 250 Global Retailers, Deloitte
2. #84/100 in the Accountability Rating
3. Member of BSR
4. Meeting of the Retail Industry on SD

Best Story

1. A specially designed WalMart store, The Eco-Mart, cost about 20 percent more than Wal-Mart's normal construction cost per square foot. But, as a result of a cost savings measure, an unintentional experiment took place where only half the store used the light monitors, Wal-Mart learned that sales-per-square foot were significantly higher for those departments located in the day lit half of the store.

2. Loose plastic is unruly and hard to collect for recycling, so we began using an innovative baling system called the "sandwich bale." Like a sandwich, the plastic is pressed between two stacks of cardboard then bundled for transportation. We've tried it out in just 326 stores this year, and so far we estimate that we've diverted 1100 tons of plastic from landfills. That's enough to fill a football field 38-feet deep. Even better, recyclers pay us for the plastic, so we've been turning trash into cash. We plan to roll this innovation out to more stores soon.

3. Wal-Mart Experimental Stores

In order to learn more about how Wal-Mart, and the entire industry, can improve in the area of environmental sustainability, this store (Aurora, CO) and one in McKinney, Texas will experiment with materials, technology and processes which will reduce the amounts of energy and natural resources required to operate and maintain the store, reduce the amount of raw materials needed to construct the facility and substitute, when appropriate, the amount of renewable materials used to construct and maintain the facility.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	9

Company: Debenhams plc
Country of Origin: UK
Website: www.debenhams.com ,
Sustainability Report: <http://www.corporateregister.com/data/showp.pl?num=5055>

Category Codes CSCA: General Merchandise

Awards/Recognition/Memberships/Conferences/Standards:

1. FTSE4Good index.
2. Part of the Ethical Trading Initiative.
3. Sells FSC products.

Best Story

In April 2002, we reviewed our products and their recommended washing temperatures. We issued updated testing requirements for textile products to specify they must be washable at 40 degrees centigrade or lower thus reducing energy usage and cutting electricity bills for our customers.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company: Gus plc
Country of Origin: UK
Website: www.gusplc.com , sustainability report:
<http://www.investis.com/gus/storage/pdf/guscr2005bg.pdf>

Category Codes CSCA: General Merchandise

Awards/Recognition/Memberships/Conferences/Standards:
 05 CSR Report

Best Story

Last year the energy use across the group per £1000 of sales has fallen from 98.5kWh/£1000 to 95.1 kWh/£1000, a drop of 3.5%.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	No
Environmental Charity Giving ⁷	No
Solid Waste ⁸	No
Water ⁹	✓
Staff Training ¹⁰	No
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	No
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	No
Total Elements Addressed (✓)	7

Company:
Country of Origin:
Website:

Marks & Spencer plc
 UK

Category Codes CSCA: General Merchandise stores

Awards/Recognition/Memberships/Conferences/Standards:

1. Meeting of the Retail Industry on SD
2. Global 100 Most Sustainable Corporations in the World
3. GRI Reporting
4. Retail sector leader in DJSI Stoxx Europ Dow Jones -- USA and DJSI World Dow Jones -- USA
- 5.. in top 50 Deloitte
6. In April 2005 we won the Energy Efficiency category of the 2005 Sunday Telegraph/Carbon Trust Innovation Awards for our system for remotely monitoring equipment in stores.
7. We were recognised as best performing retailer in the RSPCA's 2004 Conscientious Consumer Guide.

Best Story

We ran an energy efficiency training programme and awareness campaign featuring posters, 'switch it off' stickers and an employee awareness competition.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	12

Company: Auchan France
Country of Origin: France
Website: www.auchan.fr ,
Sustainability report: <http://www.corporateregister.com/data/showp.pl?num=13451>

Category Codes CSCA: General Merchandise & Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. Member of the UN Global Compact.
2. Auchan had the first supermarket in the world with ISO 14001 certification.
3. Certification NF Environment (official French ecological certification).

Best Story

Energy and water conservation in the stores is an important issue for Achat. Each store has access to an analytical tool that provides a comparison between the stores and the areas. The data is updated monthly, in order to enable them to improve performance. The consumption of every different source of energy is isolated to improve the measurement of possible progress for every store.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company: Monoprix
Country of Origin: France
Website: www.monoprix.com,
Sustainability Report:
www.monoprix.com/mpx/devdurable/ra2004dd/monoprix_ra_2004_dev.pdf

Category Codes CSCA: General Merchandise

Awards/Recognition/Memberships/Conferences/Standards:

GRI Reporting (04)

Best Story

Monoprix is working on a new concept: a citystore where the whole building is in balance with the environment. The range of "green" products is bigger than in other stores. There is currently one pilot store, and there are plans for even more of them.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company: KartstadtQuelle
Country of Origin: Germany
Website: www.karstadtquelle.com ,
Sustainability report:
http://www.karstadtquelle.com/download/sustainability_report_2003_e.pdf

Category Codes CSCA: Department store,

Awards/Recognition/Memberships/Conferences/Standards:
 GRI Reporting (03)

Best Story

The German Federal Minister of Consumer Protection presents the "Clemens Clever" environmental coloring book at the World Children's Day event in Berlin. The book is subsequently distributed through Karstadt department stores, schools and kindergartens.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company: Otto GmbH & Co Kg
Country of Origin: Germany
Website: www.otto.com/uploads/media/Sustainability_2003.pdf
Category Codes CSCA: General Merchandise

Awards/Recognition/Memberships/Conferences/Standards:
 GRI Reporting (03)

Best Story:

The »EcoMTex« project – ecological textiles for the mass market -- A project that proved it is possible to produce affordable yet environmentally friendly textiles.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	11

Company: AEON Co. Ltd.
Country of Origin: Japan
Website: http://www.aeon.info/environment/report/english/e_2005pdf/e_all.pdf

Category Codes CSCA: General Merchandise & Grocery

Awards/Recognition/Memberships/Conferences/Standards:

1. Global 100 Most Sustainable Corporations
2. in top 50 Deloitte
3. GRI Reporting
4. ISO14001

Best Story

1. Maxvalu Chubu Co., Ltd. reuses waste oil generated in frying foods, such as tempura and croquettes, as bio diesel fuel (BDF). This activity has been promoted as Mie Prefecture’s Model Project for creating a regional recycling network, in partnership with the Prefectural Government’s Department of Environment Protection, Tsu city, local NPOs, Komatsu Mie Ltd. and the Mie branch office of Uokuni Sohonsa Co., Ltd. Specifically, used cooking oil is collected from Maxvalu stores, dining rooms of Uokuni Sohonsa and the prefectural office, and households of Tsu City, and is recycled into BDF by Komatsu Mie.

2. Our AEON Eco-Eco Study Center is an ecology Web site opened just for young students. By venturing into the Eco site and meeting some cute characters, students can have some fun while gaining diverse knowledge on ecology. The content is most appropriate for educational materials on environmental study.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company: Ito-Yokado
Country of Origin: Japan
Website: <http://www.itoyokado.co.jp/company/eco/pdfs/ItoYokadoCSR2003.pdf>

Category Codes CSCA: General Merchandise Stores

Awards/Recognition/Memberships/Conferences/Standards

1. GRI Reporting
2. IYG is one of the few corporations to actively cooperate with and be ranked on major SRI indices such as the Dow Jones Sustainability Index, IntegreX□, Ethibel and FTSE for Good

Best Story

1. Customer demand for “only the necessary amount of the product required” is demanding in this age of declining birth rates and a greying population. We are aggressively introducing new sales methods such as “face-to-face selling”, “selling by weight”, and “selling by unit” at all of locations selling dressed meat, fruits and vegetables, fresh fish, and prepared dishes. In doing so we are both responding to customer needs and reducing the amount of containers and packaging used.
2. We collect nickel-cadmium batteries, nickel batteries, lithium ion batteries, and small-seal lead batteries at our stores. Nickel is processed with steel to make the raw material for stainless steel, while cadmium is recycled for new nickel cadmium batteries.
3. Give stamp cards to customers who decline disposable shopping bags. In this campaign, the customer receives one stamp each time he or she declines to use the disposable shopping bags provided at the cash register, and after receiving 20 stamps the customer gets a purchase coupon good for ¥ 100. In addition to the food product department, this program was extended to the clothing and home products departments as of May 2002, and as of October 2002 it became part of the Japan Chain Store Association “No Disposable Shopping Bags Campaign”. These efforts led to a 5.4% reduction in the use of disposable shopping bags in the food products department. Nevertheless, in comparison with the food products department, few shoppers in our clothing or home products departments decline to take the disposable bags at the cash registers, with a rate of refusal of only a 3.8% for the departments overall. We will try to gain more cooperation from customers by increasing their awareness of the campaign.
4. We are proceeding with the decentralization of our fresh produce distribution centers, and moving toward the use of “Area Centers”, which are centers closer to the various stores. We are aiming toward reducing the number of vehicles used and distances traveled by revising delivery routes, switching to joint shipping, and improving the local distribution network.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	12

Company:
Country of Origin:
Website:

Ace Hardware Corporation
 US
www.acehardware.com

Category Codes CSCA:

Building and Garden Equipment

Awards/Recognition/Memberships/Conferences/Standards:

U.S. EPA Energy Star National Product Campaign Award, 2004

Best Story

Expanding its efforts of the previous year, more than 450 Ace Hardware retailers in eight states partnered with General Electric, the Midwest Energy Efficiency Alliance, Wisconsin Energy Conservation Corporation, Great River Energy, Minnesota Power, and Puget Sound Energy to coordinate an integrated marketing approach for Change a Light, Change the World. Because Ace Hardware stores are run independently, the marketing strategy had to be creative, yet flexible enough to help hundreds of stores train sales staff, anticipate product inventory needs, place campaign materials in-store, and prominently display ENERGY STAR qualified lighting. Ace Hardware included Change a Light messaging in one million circulars, advertised ENERGY STAR qualified compact fluorescent light bulbs (CFLs) across its participating regions, and hosted eight "Bulb Sales" in cooperation with its regional energy efficiency partners. More than 800,000 CFLs were sold during the campaign period.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	
Water ⁹	
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	3

Company:
Country of Origin:
Website:

Ever-Bloom Nursery
 US

Category Codes CSCA:

Building and Garden Equipment

Awards/Recognition/Memberships/Conferences/Standards:

Santa Barbara County Green Award, 2001

Best Story

Ever-Bloom Nursery recycles green waste, as well as cardboard and scrap metal. Its closed-loop hydroponics water system saves an incredible 50,000 gallons of water per day. Ever-Bloom also built a "biofilter" pond to capture accidental runoff and storm-water runoff. In addition, the nursery actively looks for opportunities to use biological controls such as predacious insects, and to replace hazardous pesticides with naturally occurring products.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	7

Company: The Home Depot Inc.
Country of Origin: US
Website:

Category Codes CSCA: Building and Garden Equipment

Awards/Recognition/Memberships/Conferences/Standards

1. third in 250 Global Retailers by Deloitte
2. member of BSR
3. 4th Highest Environmental Score for Retail, Globe Investor

Best Story

As a member of the U.S. Green Building Council (USGBC) and a voting member of the Retail Committee, we are applying our experience to aid in the development of an application guide that assists retailers in obtaining LEED certification for their buildings. Our experience and commitment has also led us to develop stores that minimize energy use, have more permeable surfaces than in the past and make better use of existing development.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	11

Company: Kingfisher plc
Country of Origin: UK
Website: www.kingfisher.co.uk ,
Sustainability Report:
http://www.kingfisher.co.uk/socialresponsibility/files/pdf/SR_report_summary_2005.pdf

Category Codes CSCA: Building and Garden Equipment

Awards/Recognition/Memberships/Conferences/Standards:
05 CSR Report

Best Story

In spring 2005, Castorama Italy ran a special promotion on energy-efficient light bulbs to encourage customers to use less energy. Over a two-month period, customers were offered a €3 discount on energy-efficient light bulbs in all stores. The initiative was run in cooperation with Legambiente, the largest environmental organisation in Italy, and the Italian government provided a refund to Castorama equal to the discount given to customers. Castorama Italy raised customer awareness of the offer by running an advert on the in-store radio.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	
Water ⁹	✓
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	9

Company:
Country of Origin:
Website:

Bunnings
 Australia
www.wesfarmers.com.au

Category Codes CSCA:

Building and Garden Equipment

Awards/Recognition/Memberships/Conferences/Standards:

1. Included in the RepuTex Social Responsibility Investment index.
2. Been awarded “Best of Class” status by Storebrand Investments based on environmental and social performance.
3. Included in the Dow Jones Sustainability World Indexes.

Best Story

An external review of water consumption identified a number of opportunities to reduce our usage. Water use during the year related primarily to nursery irrigation systems and kitchen/washroom facilities. Total water consumption was estimated to be 688 megalitres, down 19 per cent on last year. A “Waterwise” programme commenced in late 2004 as detailed in the “Waterwise” case study.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company: OBI AG
Country of Origin: Germany
Website: www.obi.de ,
Sustainability report: <http://www.corporateregister.com/data/showp.pl?num=9188>

Category Codes CSCA: Building and Garden Equipment

Awards/Recognition/Memberships/Conferences/Standards:

OBI is partner of the Climate Protection Action of the German Energy Agency (DENA).

Best Story

Not a lot of people know that TVs and other household appliances use a lot of electricity when they are in the stand-by function or not completely turned off. For the “Action NO – Energy” of the Federal Office for Environmental Protection, final energy consumers have the option to lend so-called Energy Monitors. This can be done at all the 196 OBI markets in Germany, from February 2005, until January 2006. The monitors provide a simple way to measure the current consumption of energy, and to take cost saving measurements after the measurement. The only thing required to take the monitor home, is a bail.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company:
Country of Origin:
Website:

Best Buy
 US
www.bestbuy.com

Category Codes CSCA:

Electronics and Appliance Stores

Awards/Recognition/Memberships/Conferences/Standards:

Minnesota Environmental Initiative Award, 2002

Best Story

Electronics retailer Best Buy -- in conjunction with major manufacturers such as Compaq, Panasonic, and Toshiba, as well as local governments -- launched an on-site electronics collection program with ten collection events to study customer interest in electronics recycling. Through these events, Best Buy collected 128 tons of electronics from more than 2,800 customers in 2001.

Corporate Environmental Policies ¹	
Energy Efficiency ²	
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	6

Company:
Country of Origin:
Website:

Radioshack Corporation
 US
 www.radioshackcorporation.com

Category Codes CSCA:

Electronics and Appliance Stores

Awards/Recognition/Memberships/Conferences/Standards:

1. We are a major partner in the rechargeable battery recycling program sponsored by the Rechargeable Battery Recycling Corporation.
2. The Rechargeable Battery Recycling Corporation and Radio Shack also have teamed up to recycle used cell phones.

Best Story

Radio Shack was the first national retailer to partner with RBRC in 1996 and offers nearly 7,000 locations for recycling, which makes us the largest retailer in the nation offering the convenient service. We have donated over 3.9 million pounds of batteries since 1999.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	5

Company: Comet Group plc
Country of Origin: UK
Website: <http://corporate.comet.co.uk/main/> ,
 Sustainability report: <http://www.corporateregister.com/data/showp.pl?num=13434>

Category Codes CSCA: Electronics and Appliance Stores

Awards/Recognition/Memberships/Conferences/Standards:

1. Business in the Community's (BitC) Corporate Responsibility and Business in the Environment indices 2003.
2. Partner of the Energy Savings Trust.
3. Partner of the Carbon Trust.
4. Comet is a retail member of the Energy Efficiency Endorsement scheme.

Best Story

Electrical products often use lots of packaging to ensure that they reach us – and you – in the best possible condition. This packaging has an impact on the environment, so we try to recycle as much packaging waste as possible.

During 2004, Comet was responsible for recycling over 8,000 tonnes of cardboard and paper waste – enough to save the equivalent of nearly 16,500 tonnes of timber – that's the weight of 4,116 adult elephants!

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	11

Company: DSG International plc
Country of Origin: UK
Website: http://dsgportal01.dixons.co.uk/wps/portal/!ut/p/.cmd/cs/.ce/7_0_A/s/7_0_HR/_s.7_0_A/7_0_HR

Category Codes CSCA: Electronics & Appliance

Best Story

We have reviewed the sustainability of materials used in carrier bags and identified a way to reduce the weight of bags without reducing their strength. The reduction in total packaging will save around 262 tonnes of plastic in its first year of operation.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	
Water ⁹	✓
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	8

Company:
Country of Origin:
Website:

The IKEA Group
 Sweden

[http://www.respecteurope.com/reports/blicc4.p](http://www.respecteurope.com/reports/blicc4.pdf)

df

Formats

Other Specialty

Category Codes CSCA:

Furniture & Home Furnishings Stores

Awards/Recognition/Memberships/Conferences/Standards:

1. Member of BSR
2. Meeting of the Retail Industry on SD1. in top 50 Deloitte
3. With the Body Shop, initiated the Business Leaders' Initiative on Climate Change (BLICC)

Best Story

1. The new IKEA Calgary at Deerfoot Meadows obtains 100% of its electricity from wind-generated energy. The results of IKEA Calgary's use of wind power translates to the same positive impact on the environment as 761,250 fully grown trees in one year or not driving cars a distance of 30,450,000 kilometres! The IKEA Calgary monthly investment in wind power helps support the generation of wind energy in wind farms in southern Alberta. The power from the wind farms is delivered to the grid and the Power Pool of Alberta, displacing electricity that would otherwise be produced from non-wind power sources.

2. A group of senior students from the University of St. Gallen worked in six small teams during the summer of 2004 to produce recommendations

for increasing the amount of electricity from renewable sources used by IKEA. They worked with Rolf Wüstenhagen from the Institute for Ecology, University of St. Gallen and IKEA Group staff from over 12 countries. The students were primarily economic graduates and this was a first opportunity to practise social and environmental work.

Kill-a-watt – Energy saving competition

3. The Kill-a-watt competition was an initiative open to all IKEA units, running from November 2003 to January 2004. The aims were to reduce both the amount of electricity used and increase awareness of electricity costs. Another key objective of the competition was to promote the sharing of good ideas and best practice across IKEA. 30 countries participated in the competition, where the savings was equivalent to electricity for 2,000 homes or two IKEA stores during one year. The winner of the competition was the Ho Chi Minh City Office in Vietnam, which reduced its electricity consumption by 33%. To do that, the co-workers in Ho Chi Minh installed equipment to shut down electricity automatically after working hours. The system prevents coworkers from forgetting to turn the lights off when they leave, and also shuts down other equipment like air conditioning. This is especially important in an Asian climate, where air-conditioning use has a big impact on energy use.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company: Canadian Tire Corp.
Country of Origin: Canada
Website: <http://www2.canadiantire.ca/CTenglish/envir.html>

Category Codes CSCA: Building & Garden Equipment

Awards/Recognition/Memberships/Conferences/Standards:

1. Chairs the Retail Council of Canada Environment Committee.
2. Registered with Canada's Climate Change Voluntary Challenge & Registry.
3. Participant in the Natural Resources Canada's Office of Energy Efficiency Energy Innovators Initiative.

Best Story

Canadian Tire hosted free vehicle emissions inspection clinics at Associate Stores in the Montreal area. The partners are currently developing a green car booklet to educate drivers how to buy, drive and maintain their vehicles with the future of the planet in mind.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	9

Company: Mountain Equipment Coop
Country of Origin: Canada
Website:

Category Codes CSCA: Sporting Goods, Hobby, Book, and Music Stores

Awards/Recognition/Memberships/Conferences/Standards

1. CCSR Member
2. LEED Registered Project -- (Winnipeg)
3. 5th Highest Environmental Score for retail, Globe Investor
4. BSR Member

Best Story

Urban Sustainability Grants support local environmental groups in each MEC store community and range from \$500 to \$5,000.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	9

Company: JJB Sports plc
Country of Origin: UK
Website: www.jjbcorporate.co.uk ,
Environmental Report: <http://www.corporateregister.com/data/showp.pl?num=11432>

Category Codes CSCA: Leisure

Awards/Recognition/Memberships/Conferences/Standards: 1. FTSE 4 Good Index. 2. The Business in the Environment index

Best Story

JJB sports has started an internal audit system to provide data on environmental performance numbers. These measures provide very transparent accountability, and also illustrate the improvements the company is making in all the area's (energy, transport, waste and water).

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	10

Company:
Country of Origin:
Website:

Boulder Bookstore
 US

Category Codes CSCA: Office Supplies, Stationery and Gift Stores

Awards/Recognition/Memberships/Conferences/Standards:

Energy Star Small Business Award, 1999

Best Story

When Boulder Bookstore owner David Bolduc moved his business from a 7,000-square-foot space to a facility three times its size, the electricity bill only increased by one-third. Why? Because Bolduc implemented several energy-efficiency measures into the design of the new space that now save him almost \$2,000 annually. Bolduc upgraded lighting - a must, he said, for a retail establishment where product merchandising is important. He also installed low-emissive (Low-E), super-insulated, double-paned windows, and an energy-efficient evaporative cooler. In addition to energy conservation, Bolduc also implemented water-conservation measures by installing efficient toilets and aerators in faucets. Overall, annual savings from these measures are \$4,800.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	
Water ⁹	✓
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	4

Company: Business Depot (Staples)
Country of Origin: US
Website: <http://www.ghgregistries.ca/registry/out/C3271-BDEPOT02-PDF.PDF>

Category Codes CSCA: Office Supplies, Stationery and Gift Stores

Awards/Recognition/Memberships/Conferences/Standards

1. Business GHG Registry (Bronze)
2. Staples Member BSR

Best Story

STAPLES Business Depot has a long-standing commitment to energy conservation and has invested in green technologies, incorporating them into the design of stores and distribution centers as we build and open these new facilities. In addition, we are currently exploring various renewable power initiatives including sources such as wind and solar energy.

After joining the EPA Green Lights and Energy Star Buildings, Staples has upgraded lighting in 606 stores (10.26 million sq. ft.). The company is now in the process of installing energy management systems, energy-efficient HVAC systems, LED exit signs and building envelope upgrades. To date they have spent \$3.1 million (\$0.91/s.f.) and have annual savings of \$985,425 (\$0.29/s.f.), a utility bill reduction of 6.5%.

As described in the Green Lights case study, "When Staples upgraded one of its warehouses to T8 lamps, employee noticed the higher quality lighting and brighter atmosphere. Customers have remarked on the pleasing shopping environment in the upgraded stores, and also credit Staples with doing the right thing for the environment." Benefits of the \$3.1 million spent in energy efficiency upgrades are:

- savings -- \$985,425/year -- 3.15 year payback -- 29.3% internal rate of return
- store is more competitive by passing savings on to customers in lower prices

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	6

Company Grand & Toy Limited
Country of Origin: Canada
Website: http://www.grandandtoy.com/?pg=corporate_office
<http://www.ghgregistries.ca/registry/out/C0663-GRAND-PDF.PDF>

Category Codes CSCA: Office Supplies, Stationery and Gift Stores

Awards/Recognition/Memberships/Conferences/Standards

1. GHG Registry (Silver)

Best Story

Grand & Toy recognized that electrical consumption was our largest energy expense, and that lighting requirements were the largest component of our electrical usage. Energy initiatives were developed to reduce overall lighting consumption by an

absolute 10% between 1990 and 2000.

High efficiency lighting systems were researched, specified, and scheduled into facility upgrades across Canada. The resulting energy savings exceeded the program guidelines - achieving an annual reduction in lighting kWh of 11.6% by 2000.

The kWh saving is equivalent to 185 tonnes of CO₂ emissions in 1999. In the past 8 years, the program has saved a total of 2,386 tonnes of CO₂ emissions.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	7

Company: Office Depot
Country of Origin: US
Website: www.officedepot.com

Category Codes CSCA: Office Supplies, Stationery and Gift Stores

Awards/Recognition/Memberships/Conferences/Standards:
 Environmental Stewardship Report 04

Best Story

65 percent of its 2004 U.S. paper sales came from recycled paper -- a dramatic 373 percent increase from 2003.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	7

Company:
Country of Origin:
Website:

WH Smith PLC
 UK
www.whsmithplc.co.uk/grp

Category Codes CSCA: Office Supplies, Stationery and Gift Stores

Awards/Recognition/Memberships/Conferences/Standards:

1. In 05 WHSmith's ranking in the Business in the Community Corporate Responsibility Index improved from 122 to 74. 2. Included in the FTSE4Good Index.

Best Story

Steps have been taken to increase energy awareness including training for High Street store managers, supervisors and all new starters. Store managers now have visibility and direct accountability for energy consumption in their store, with energy costs applied to the store's profit and loss account. This has contributed to greater awareness of the importance of energy efficiency.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	9

Company: Eddy Bauer Inc
Country of Origin: US
Website: www.eddiebauer.com ,
 Sustainability report: <http://www.corporateregister.com/data/showp.pl?num=8176>

Category Codes CSCA: Clothing
Awards/Recognition/Memberships/Conferences/Standards:

1. Partnership with American Forest

Best Story

In 2000, the Eddie Bauer "Add a Dollar, Plant a Tree" program collected enough donations in our stores, through catalogue and online at eddiebauer.com, that Eddie Bauer helped raise \$1.3 million throughout North America. As a result, Eddie Bauer has helped to plant more than 4.4 million trees in the US and Canada during the last four years. Our partnership with American Forest has created the most successful reforestation project by a non-forest-related business in the United States.

Corporate Environmental Policies ¹	
Energy Efficiency ²	
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	3

Company: GAP Inc
Country of Origin: US
Website: www.gapinc.com ,
http://www.gapinc.com/public/documents/CSR_Report_04.pdf

Category Codes CSCA: Clothing

Awards/Recognition/Memberships/Conferences/Standards:

GRI Report (04)

Best Story

In the cafeterias at our San Francisco Bay Area headquarters offices, we have introduced a composting program through which we divert approximately 19,000 pounds of waste from landfills each month. This waste is instead turned into nutrient-rich topsoil.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	8

Company:
Country of Origin:
Website:

Limited Brands
 US
www.limitedbrands.com

Category Codes CSCA: Clothing

Awards/Recognition/Memberships/Conferences/Standards:

1. Member of Waste Wise.
2. In October of 2005, they received recognition from the U.S. EPA, garnering two prestigious Gold Achievement awards.
3. Member of the Ohio Association of Recyclers.
4. Member of the National Recycling Coalition.
5. Member of the Sustainability Roundtable of Central Ohio.

Best Story

Lighting takes a great deal of energy. We're focused on reducing energy consumption in our more than 3,700 stores and facilities by improving our lighting. In 2002, we began outfitting our new stores with more energy-efficient light fixtures. By taking this simple step, we were able to reduce energy consumption in those stores by one third. We are currently in the process of upgrading the lighting fixtures in stores built prior to 2002, and project that the end of 2005 will outfit more than 50 percent of our stores outfitted with the more energy-efficient lighting. Stores which haven't yet been outfitted with new fixtures are being equipped with longer-life, higher-efficiency light bulbs.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	9

Company:

Next

Country of Origin:

UK

Website:www.next.co.uk ,

Sustainability report: <http://www.corporateregister.com/data/showp.pl?num=14229>

Category Codes CSCA:

Clothing

Awards/Recognition/Memberships/Conferences/Standards:

1. Works with the Waste Resources Action Programme.
2. Sells FSC products.

Best Story

For the year ending January 2005 our stores and warehouses produced 29,215 tonnes of waste (22,506 tonnes the previous year). We recycled 11,935 tonnes of cardboard and polythene (compared with 6,891 tonnes the previous year). The proportion of waste recycled was approximately 41% (31% the previous year).

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	12

Company: Foschini Limited
Country of Origin: South Africa
Website: www.foschinigroup.com ,
 Annual report: <http://www.corporateregister.com/data/showp.pl?num=13589>

Category Codes CSCA: Clothing

Best Story

We continue to support the Eskom Demand Side Management initiative. Extensive tests at stores, in conjunction with the University of Cape Town on the use of electronic control gear and energy saving lighting, are still in progress, but show encouraging savings of approximately 25% on store lighting electricity consumption.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	
Green Products ⁶	
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	5

Company: Inditex
Country of Origin: Spain
Website: http://www.inditex.com/en/corporate_responsibility/sustainability/sustainability_report

Category Codes CSCA: Clothing (biggest chain: Zara)

Awards/Recognition/Memberships/Conferences/Standards:
 GRI Report (04)

Best Story

With the aim of encouraging participation and awareness of employees, we have designed a sustainable mascot that will be used to boost all of Inditex’s sustainable initiatives, both those that the company promotes and those promoted by the employees.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	11

Company: H & M Hennes & Mauritz AB
Country of Origin: Sweden
Website:
Category Codes CSCA: Specialty Retail
 Clothing and Clothing Accessories Stores

Awards/Recognition/Memberships/Conferences/Standards:

1. Global 100 Most Sustainable Corporations in the World
2. meeting of the Retail Industry on Sustainable Development
3. GRI Guidelines
4. BSR Member 5. holds licence to use the Flower -- European Eco-label

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	10

Company:
Country of Origin:
Website:www.c-and-a.com ,
Sustainability Report:
<http://www.c-and-a.com/service/press/material/download.php/328>

C&A
 The Netherlands

Category Codes CSCA: Clothing

Awards/Recognition/Memberships/Conferences/Standards:

1. In 1999, C&A was the first European fashion company whose environmental management fulfilled the strict environmental regulations of ISO 14001 for all of its branches, distribution centres and administration.
2. More and more of the clothing we sell meets the requirements of the internationally recognised Öko-Tex Standard 100.

Best Story

As early as 1992, we compiled a catalogue listing ecologically safe cleansing agents and care products for environment-friendly cleaning of our buildings. The cleaning firms who work for us follow this catalogue, as do our materials buyers. We have worked out similar guidelines to be applied when buying office or other materials.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	12

Company:
Inc.

The Jean Coutu Group (PJC)

Country of Origin:

Canada

Website:

www.jeancoutu.com

Category Codes CSCA:

Health and Personal Care Stores

Best Story

The Jean Coutu Group has implemented an expired medication and syringes recovery program for the benefit of their customers. The Company also encourages its franchisees to participate in the recovery of paper, cardboard and empty packs of film via their local recycling firms.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	
Green Products ⁶	
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	5

Company: Boots Group plc
Country of Origin: UK
Website: <http://www.boots-plc.com>

Category Codes CSCA: Health and Personal Care Products

Awards/Recognition/Memberships/Conferences/Standards:

1. #76 in Deloitte
2. The Global 100 Most Sustainable corporations
3. Meeting of the Retail Industry on SD

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	13

Company: The Body Shop Canada
Country of Origin: Canada
Website: <http://www.ghgregistries.ca/registry/out/C2829-BODYSHOP00-PDF.PDF>

Category Codes CSCA: Health and Personal Care Stores

Awards/Recognition/Memberships/Conferences/Standards

1. GHG Registry (Silver)

Best Story

Our shops donate about 17,000 hours a year of paid staff time to local organizations working to on one of our five core Value commitments – Activate Self Esteem, Defend Human Rights, Against Animal Testing, Support Community Trade and Protect Our Planet. That’s an average of 14 hours per month, per shop. Community Service enables The Body Shop to give something back to the communities that support our shops. It also helps build enduring friendships and ensures a constant flow of energy and new ideas. The Body Shop focuses its attention on giving time and giving knowledge, rather than only giving money.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	
Green Products ⁶	✓
Environmental Charity Giving ⁷	
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	
Financial Impacts ¹³	
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	7

Company:
Country of Origin:
Website:

Grassroots
 Toronto, Canada
 www.grassrootsstore.com

Category Codes CSCA: General store

Awards/Recognition/Memberships/Conferences/Standards:

1. Green Toronto Award of Excellence, 2005, Green Toronto Awards, City of Toronto,
2. Market Transformation Award, 2005, Green Toronto Awards, City of Toronto
3. Bicycle Friendly Business Award, 2004, City of Toronto
4. Community Bicycle Network Award, 2002
5. Green Business of the Year Award, 2002, Riverdale Community Business Centre
6. Green Business of the Year Award, 2001, Riverdale Community Business Centre
7. Environmental Business of the Year Award, 2000, Rachel Carson League
8. Bicycle Friendly Business Award (multiple winner), City of Toronto
9. No Energy to Waste Award, Greenest City, Toronto
10. Atmosphere Friendly Retailer Award, Greenest City, Toronto

Best Story

Grassroots began to source out materials from scrap yards and warehouses that could be reclaimed or recycled for use in constructing and fitting out his new store. While using these materials does often require more advanced thought, planning and creativity, they make sense environmentally and economically. These types of materials tend to be much less expensive than display units made from virgin materials.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	8

Company: Lawson
Country of Origin: Japan
Website: www.lawson.co.jp/company/e/index.html ,
sustainability report: www.lawson.co.jp/company/e/activity/pdf/es_activ2005_e.pdf

Category Codes CSCA: Convenience

Awards/Recognition/Memberships/Conferences/Standards:

GRI Reporting (05)

Best Story:

Nationwide, LAWSON uniforms now bear the Eco Mark, as more than 50% of their materials are from recycled PET bottles. To improve the uniform recycle ratio, whenever possible we also reuse buttons, fasteners and hangers from worn uniforms.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	12

Company:
Country of Origin:
Website:

Van Houtte Inc.
 Canada
www.vanhoutte.com

Category Codes CSCA:

Specialty Food Stores

Awards/Recognition/Memberships/Conferences/Standards:

1. Highest Env. Score food and drug retailing, Globe Investor.
2. All of Van Houtte's fair trade and organic coffees are made from beans from coffee plantations certified by the Organic Crop Improvement Association (OCIA).

Best Story

All of Van Houtte's fair trade and organic coffees are made from beans from coffee plantations certified by the Organic Crop Improvement Association (OCIA). The OCIA is an organization that acts as a third party in verifying that organic produce meets organic international standards.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	
Financial Impacts ¹³	
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	4

Company:
Country of Origin:
Website:

Barbara's Bakery
 US
www.barbarasbakery.com

Category Codes CSCA: Specialty Food Stores
Awards/Recognition/Memberships/Conferences/Standards:

Energy Star Small Business Award, 2001

Best Story

Barbara's Bakery has implemented several significant projects in its 55,000-square-foot facility, such as: Improving efficiency of heating, ventilation, and air-conditioning systems, Increasing insulation levels wherever possible and retrofitting the building's lighting. As a result of these upgrades, the bakery saves approximately \$16,700 annually, and the 239,643 kilowatt-hours saved will prevent 297,157 pounds of carbon-dioxide emissions per year.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	
Transportation ⁴	
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	8

Company: Ben & Jerry's Homemade Inc.
Country of Origin: US
Website: www.benjerry.com ,
 Sustainability report:
http://www.benjerry.com/our_company/about_us/social_mission/social_audits/2004/sea_2004.pdf

Category Codes CSCA: Specialty food

Awards/Recognition/Memberships/Conferences/Standards:

1. Followed Unilever's framework standards. These framework standards closely parallel ISO14001.

Best Story

Each of Ben & Jerry's sites has a Green Team comprised of employees interested in environmental issues. The employee-led team comes up with projects, activities or events that highlight relevant environmental issues both internally and externally. These events include environmental awareness weeks, distribution of young spruce trees on Arbour Day, roadside trash collection for the State's annual Green-Up Vermont Day, and a company-wide paper reduction campaign.

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	14

Company: Starbucks Coffee Company
Country of Origin: US
Website: www.starbucks.com ,
 Sustainability report: www.starbucks.com/aboutus/FY05_CSR_Total.pdf

Category Codes CSCA: Specialty Food

Awards/Recognition/Memberships/Conferences/Standards:
 GRI Reporting (05)

Best Story

Developing BELT (Beneficial Energy Limiting Technology). An enterprise-wide program to limit energy, water and waste consumption, and to identify where savings can be achieved.

Corporate Environmental Policies ¹	
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	
Water ⁹	✓
Staff Training ¹⁰	
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	
Total Elements Addressed (✓)	10

APPENDIX IV INTERNATIONAL STANDARDS AND MEASUREMENTS

Evaluation Methodology:

Building on the information contained in the many international standards, a checklist/framework was developed to assess and rank the comprehensiveness of the standards and measurement tools available. The 14-point checklist is presented in the table below, together with a description of each element.: Through reviewing the standards, worksheets and various articles, the standards were reviewed and given a point for the presence of each of these elements.

Corporate Environmental Policies	explicit written environmental policies
Energy Efficiency	energy use in heating, lighting, in buildings owned/occupied by company
Green Energy	Renewable, low-impact energy sources used in buildings owned/occupied by company
Transportation	methods and management of transportation of products from suppliers to warehouse, work-related transportation of employees, transportation of customers to stores
Supply Chain/Purchasing	policies and programs re specific purchasing guidelines of products used in operations
Green Products	raw material use, production methods, reduction of pollution, effects on biodiversity of products sold
Environmental Charity Giving	donations given to environmental organizations
Solid Waste	reduction of waste in packaging etc, recycling, reuse, reduction of hazardous waste
Water	reduction of use of water, reduction of pollution in water
Staff Training	systematic training of staff on environmental policies, programs
Customer Education/Marketing	through staff, advertising, in-store products, merchandising/presentation, community-wide programs
Benchmarks & indicators	measuring environmental impacts, monitoring performance against accepted standards
Financial Impacts	measurable effects of environmental practices on bottom line of company, through sales increases, reduction of costs to company
CSR Reporting	publicly accessible, transparent reports on corporate social responsibility

Summary of Standards and Measurement Tools Ranking

Ranking	Source	Country of Origin	Intended Audience/Users*	Type
14	GRI Standards	International	All	Standard
12	ISO 14000 Standards	International	All	Standard
12	Network association for environmental stewardship	International	Corporate	Standard
11	Eco-Management & Audit System (EMAS)	Europe	Corporate	Standard
11	Stratos in conjunction with Canadian Government	Canada	Medium/Large Companies	Standard
10	Canadian Business for Social Responsibility	Canada	SME	Standard
8	American Society of Heating, Refrigeration, & Air Conditioning Engineers (ASHRAE)	US	Engineers/Builders	Standard
8	Building Research Establishment	UK	Retail - All	Standard
8	IPMVP International Performance Measurement & Verification Protocol)	International	Engineers, Builders	Standard
7	Torrie Smith/Suzuki	Canada	Policy Makers	Standard
6	AccountAbility	International	Corporate	Standard
6	US Green Building Council	US	All business, retail & other	Standard
3	California	US	All Business	Standard
1	CSRR-QS 1.0 website.	Europe	CSR Leaders	Standard
5	Energy Star	US	SME	Standard/Worksheet
5	Texas	US	SME	Standard/Worksheet
10	Knowledgecentre sustainable SMEs	Netherlands	SME	Worksheet
7	CSR Europe website	Europe	All Business	Worksheet
7	Canadian Standards Association	Canada	Retail - SMEs	Worksheets
7	Federal Government	UK	Retail	Worksheets
5	Natural Resources Canada	Canada	Retail - All	Worksheets
5	The Carbon Trust	UK	Retail	Worksheets
4	Eco-biz	International	SME	Worksheets
11	US Business for Social Responsibility Assn	US	All Business	Advice
9	Greenest City Environmental Organization	Canada/Toronto	Retail - Small	Advice
10	World Business Council for Sustainable Development	International	All Business	Advice
6	Infomil website	Netherlands	Policy Makers	Advice
9	FTSE4Good website	UK	CSR Leaders	Benchmark
7	Dow Jones sustainability indexes website	Switzerland	Corporate	Benchmark
10	Sustainable Development International website	International	All Business	Examples
9	Pollution Probe with Pembina Institute	Canada	Policy Makers	Policy Formulation
4	Environment Canada	Canada	Policy makers	Policy Formulation

Name/Title: **ISO 14000 Standards**
 Website: <http://www.iso14000-iso14001-environmental-management.com/>
 Type of Organization: Industry Standards
 Country: International
 Type: Standard
 Description: Standards on corporate commitment, factors to be included measurement, monitoring and reporting
 Intended Audience/Users: All Business and Retail
 Tools/Measurements: See GRI standards
 Standards: No numerical standards. Measures commitment and provides reporting, measurement, and reporting parameters

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	No
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	12

ISO 14000 - International Standard Environmental Management Systems - Specifications

Definitions:

Continual Improvement - process of enhancing the environmental management system to achieve improvements in overall environmental performance in line with the organizations environmental Policy.

Environment - surroundings in which an organization operates, including air, water, land, natural resources, flora, fauna, humans and the interrelation.

Environmental Aspect - element of an organization's activities, products, or services that can interact with the environment.

Environmental Impact - any change to the environment, whether adverse or beneficial, wholly or partially resulting from an organization's activities, product or services.

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 Management System 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 environmental management system audit criteria set by the organization, and for communication of this process to management.

Environmental Objective - overall goal, arising from the environmental policy, that an organization sets itself to achieve and which is quantified where practicable.

Environmental Performance - measurable results of the environmental management system, related to an organization's control of its environmental aspects, based on its environmental policy, objective and targets.

Environmental Policy - statement by the organization of its intentions and principles in relation to its overall environmental performance which provides framework for action and for the setting of its environmental objectives and targets.

Environmental Target - detailed performance requirement, quantified where 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 the organization.

Organization - company, corporation, firm, enterprise, authority or institution, or part of combination thereof, whether incorporated or not, public or private, that has its own functions and administration.

Prevention of Pollution - 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.

The Standard

4.1 General requirements

The organization shall establish and maintain an environmental management system, the requirements of which are described in the whole of clause 4.

4.2 Environmental Policy

Top management shall define the organization's environmental policy and ensure that it

- a) is appropriate to the nature, scale and environmental impacts of its activities, products or services;
- b) includes a commitment to continual improvement and prevention of pollution;
- c) includes a commitment to comply with relevant environmental legislation and regulations, and with other requirements to which the organization subscribes;
- d) provides the framework for setting and reviewing environmental objectives and targets;
- e) is documented, implemented and maintained and communicated to all employees;
- f) is available to the public.

4.3 Planning

4.3.1 Environmental Aspects

The organization shall establish and maintain a procedure to identify the environmental aspects of its activities, products or services that it can control and over which it can expect to have an influence, in order to determine those which

have or can have significant impacts on the environment. The organization shall ensure that the aspects related to these significant impacts are considered in setting its environmental objectives.

The organization shall keep this information up-to-date.

4.3.2 Legal and other requirements

The organization shall establish and maintain a procedure to identify and have access to legal and other requirements to

which the organization subscribes, that are applicable to the environmental aspects of its activities, products, or services.

4.3.3 Objectives and Targets

The organization shall establish and maintain documented environmental objectives and targets, at each relevant

function and level within the organization.

When establishing and reviewing its objectives, an organization shall consider the legal and other requirements, its significant environmental aspects, its technological options and its financial, operational and business requirements, and the views of interested parties.

The objectives and targets shall be consistent with the environmental policy, including the commitment to the prevention of pollution.

4.3.4 Environmental Management Programs

The organization shall establish and maintain a programme for achieving its objectives and targets (note, TRCA programmes are water use, waste, contaminated lands, energy use, vehicle and equipment, procurement, and land use) management - each served by one EMS subcommittee). It shall include:

- a) designation of responsibility for achieving objectives and targets at each relevant function and level of the organization;
- b) the means and time frame by which they are to be achieved.

If a project related to new developments and new or modified activities, products or services, programmes shall be amended where relevant to ensure that environmental management applies to such projects.

4.4 Implementation and operation

4.4.1 Structure and responsibility

Roles, responsibilities and authorities shall be defined, documented and communicated in order to facilitate effective environmental management.

Management shall provide resources essential to the implementation and control of the environmental management system. Resources include human resources and specialized skills, technology and financial resources.

The organization's top management shall appoint (a) specific management representatives who, irrespective of other responsibilities, shall have defined roles, responsibilities and authority for

- a) ensuring that environmental management system requirements are established, implemented and maintained in accordance with this International Standard;
- b) reporting on the performance of the environmental management system to top management for review and as a basis for improvement of the environmental management system.

4.4.2 Training, awareness and competence

The organization shall identify training needs. It shall require that all personnel whose work may create a significant impact on the environment, have receive proper training. It shall establish and maintain procedures to make its employees or members at each relevant function and level aware of

- a) the importance of conformance with the environmental policy and procedures and with the requirements of the environmental management system;
- b) the significant environmental impacts, actual or potential, of their work activities and the environmental benefits of improved personal performance;
- c) their roles and responsibilities in achieving conformance with the environmental policy and procedures and with the requirements of the environmental management system, including emergency preparedness and response requirements;
- d) the potential consequences of departure from specified operating procedures.

Personnel performing the tasks which can cause significant environmental impacts shall be competent on the basis of appropriate education, training and/or experience.

4.4.3 Communication

With regard to its environmental aspects and environmental management system, the organization shall establish and maintain procedures for

- a) internal communication between the various levels and functions of the organization;
- b) receiving, documenting and responding to relevant communication from external interested parties.

The organization shall consider processes for external communication on its significant environmental aspects and record its decision.

4.4.4 Environmental management system documentation

The organization shall establish and maintain information, in paper or electronic form, to

- a) describe the core elements of the management system and their interaction;
- b) provide direction to related documentation.

4.4.5 Document Control

The organization shall establish and maintain procedures for controlling all documents required by this International Standard in order to ensure that

- a) they can be located;
- b) they are periodically reviewed, revised as necessary and are approved for adequacy by authorized personnel;
- c) the current versions of relevant documents are available at all locations where operations essential to the effective functioning of the environmental management system are performed;
- d) obsolete documents are promptly removed from all points of issue and points of use, or otherwise assured against unintended use;
- e) any obsolete documents retained for legal and/or knowledge preservation purposes are suitably identified.

Documentation shall be legible, dated (with dates of revision) and readily identifiable, maintained in an orderly manner and retained for a specified period. Procedures and responsibilities shall be established and maintained concerning the creation and modification of the various types of document.

4.4.6 Operational control

The organization shall identify those operations and activities that are associated with the identified significant environmental aspects in line with its policy, objectives and targets. The organization shall plan these activities, including maintenance, in order to ensure that they are carried out under specified conditions by

- a) establishing and maintaining documented procedures to cover situations where their absence could lead to deviations from the environmental policy and the objectives and targets;
- b) stipulating operating criteria in the procedures;
- c) establishing and maintaining procedures related to the identifiable significant environmental aspects of goods and services used by the organization and communicating relevant procedures and requirements to suppliers and contractors.

4.4.7 Emergency preparedness and response

The organization shall establish and maintain procedures to identify potential for and respond to accidents and emergency situations, and for preventing and mitigating the environmental impacts that may be associated with them.

The organization shall review and revise, where necessary, its emergency preparedness and response procedures, in particular, after the occurrence of accidents or emergency situations.

The organization shall also periodically test such procedures where practicable.

4.5 Checking and corrective action

4.5.1 Monitoring and measurement

The organization shall establish and maintain documented procedures to monitor and measure, on a regular basis, the key characteristics of its operations and activities that can have a significant impact on the environment. This shall include the recording of information to track performance, relevant operational controls and conformance with the organization's environmental objectives and targets.

Monitoring equipment shall be calibrated and maintained and records of this process shall be retained according to the organization's procedures.

The organization shall establish and maintain a documented procedure for periodically evaluating compliance with relevant environmental legislation and regulations.

4.5.2 Nonconformance and corrective and preventative action

The organization shall establish and maintain procedures for defining responsibility and authority for handling and investigating nonconformance, taking action to mitigate any impacts caused and for initiating and completing corrective and preventative action.

Any corrective or preventative action taken to eliminate the causes of actual and potential nonconformances shall be appropriate to the magnitude of the problems and commensurate with the environmental impact encountered.

The organization shall implement and record any changes in the documented procedures resulting from corrective and preventative action.

4.5.3 Records

The organization shall establish and maintain procedures for the identification, maintenance and disposition of environmental records. These records shall include training records and results of audits and reviews.

Environmental records shall be legible, identifiable and traceable to the activity, product or service involved. Environmental records shall be stored and maintained in such a way that they are readily retrievable and protected against damage, deterioration or loss. Their retention times shall be established and recorded.

Records shall be maintained, as appropriate to the system and to the organization, to demonstrate conformance to the requirements of the International Standard.

4.5.4 Environmental Management System Audit

The organization shall establish and maintain (a) programme(s) and procedures for periodic environmental management system audits to be carried out, in order to

a) determine whether or not the environmental management system

- 1) conforms to planned arrangements for environmental management including the requirements of the international standard; and
- 2) has been properly implemented and maintained; and
- 3) provide information on the results of audits to management.

The organization's audit programme, including any schedule, shall be based on the environmental importance of the activity concerned and the results of previous audits. In order to be comprehensive, the audit procedures shall cover the audit scope, frequency and methodologies, as well as the responsibilities and requirements for conducting audits and recording results.

4.6 Management review

The organization's top management shall, at intervals that it determines, review the environmental management system to ensure its continuing suitability, adequacy and effectiveness. The management review process shall ensure that the necessary information is collected to allow management to carry out this evaluation. This review shall be documented.

The management review shall address the possible need for changes to policy, objectives and other elements of the environmental management system, in the light of environmental management system audit results, changing circumstances and the commitment to continual improvement.

Name/Title: **Global Reporting Initiatives (GRI)**
 Website: <http://www.globalreporting.org/>
 Type of Organization: Industry Standards
 Country: International
 Type: Standard
 Description: Guidelines and evaluation of inclusiveness and completeness of Corporate Social and Environmental Reporting in Corporate Annual Reports
 Intended Audience/Users: Primarily larger corporations and businesses
 Tools/Measurements: Standards for CSR reporting in Annual Corporate Social and Environmental Responsibility Reports -- checklist of what is to be included
 Standards: Rating system based on completeness of reporting on parameters outlined in the GRI guidelines

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	14

Environmental Performance Indicators

The environmental dimension of sustainability concerns an organisation's impacts on living and non-living natural systems, including ecosystems, land, air and water. The environmental dimension of sustainability has achieved the highest level of consensus among the three dimensions of sustainability reporting. It is particularly important to provide environmental performance information in terms of both absolute figures and normalised measures (e.g., resource use per unit of output). Both measures reflect important, but distinct, aspects of sustainability. Absolute figures provide a sense of scale or magnitude of the use or impact, which allows the user to consider performance in the context of larger systems. Normalised figures illustrate the organisation's efficiency and support comparison between organisations of different sizes. In general, stakeholders should be able to calculate normalised figures using data from the report profile (e.g., net sales) and absolute figures reported in the environmental performance section. However, GRI asks the reporting organisation to provide both normalised and absolute figures.

In reporting on environmental indicators, reporting organisations are also encouraged to keep in mind the principle of sustainability context. With respect to the environmental measures in the report, organisations are encouraged to relate their individual performance to the broader ecological systems within which they operate. For example, organisations could seek to report their pollution output in terms of the ability of the environment (local, regional, or global) to absorb the pollutants.

Areas that can be included:

Materials	Energy
Water	Biodiversity
Emissions, effluents, and waste	Suppliers
Products and services	Compliance
Transport	Overall

Energy

Core Indicators

EN1. Total materials use other than water, by type. Provide definitions used for types of materials. Report in tonnes, kilograms or volume.

EN2. Percentage of materials used that are wastes (processed or unprocessed) from sources external to the reporting organisation. Refers to both post-consumer recycled material and waste from Industrial sources. Report in tonnes, kilograms or volume.

EN3. Direct energy use segmented by primary source. Report on all energy sources used by the reporting organisation for its own operations as well as for the production and delivery of energy products (e.g., electricity or heat) to other organisations energy products. Report in joules.

EN4. Indirect energy use. Report on all energy used to produce and deliver energy products purchased by the reporting organisation (e.g. electricity or heat). Report in joules.

Additional Indicators

EN17. Initiatives to use renewable energy sources and to increase energy efficiency

EN18. Energy consumption footprint (i.e., annualised lifetime energy requirements) of major products. Report in joules

EN19. Other indirect (upstream/downstream) energy use and implications, such as organisational travel, product lifecycle management, and use of energy-intensive materials

Water

Core Indicators

EN5. Total water use.

Additional Indicators

EN20. Water sources and related ecosystems/habitats significantly affected by use of water. Include Ramsar-listed wetlands and the overall contribution to resulting environmental trends.

EN21. Annual withdrawals of ground and surface water as a percent of annual renewable quantity of water available from the sources. Breakdown by region

EN22. Total recycling and reuse of water. Include wastewater and other used water (e.g., cooling water).

Emissions, Effluent and Waste

Core Indicators

EN8. Greenhouse gas emissions. (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆). Report separate subtotals for each gas in tonnes and in tonnes of CO₂ equivalent for the following:

- direct emissions from sources owned or controlled by reporting entity
- direct emissions from sources owned or controlled by reporting entity
- indirect emissions from imported electricity heat or steam

See WRI-WBCSD Greenhouse Gas Protocol.

EN9. Use and emissions of ozone-depleting substances. Report each figure separately in accordance with Montreal Protocol Annexes A, B, C, and E in tonnes of CFC-11 equivalents (ozone-depleting potential).

EN10. NO_x, SO_x, and other significant air emissions by type. Include emissions of substances regulated under:

- local laws and regulations
- Rotterdam Convention on Prior Informed Consent (PIC)
- Helsinki, Sofia, and Geneva Protocols to the Convention on Long-Range Trans-boundary Air Pollution

“Destination” refers to the method by which waste is treated, including composting, reuse, recycling, recovery, incineration, or landfilling. Explain type of classification method and estimation method.

EN12. Significant discharges to water by type. See GRI Water Protocol.

EN13. Significant spills of chemicals, oils, and fuels in terms of total number and total volume.

Significance is defined in terms of both the size of the spill and impact on the surrounding environment

Additional Indicators

(CO₂, CH₄, N₂O, HFCs, PFCs, SF₆). Refers to emissions that are a consequence of the activities of the reporting entity, but occur from sources owned or controlled by another entity. Report in tonnes of gas and tonnes of CO₂ equivalent. See WRI-WBCSD Greenhouse Gas Protocol.

EN31. All production, transport, import, or export of any waste deemed “hazardous” under the terms of the Basel Convention Annex I, II, III, and VIII.

EN32. Water sources and related ecosystems/ habitats significantly affected by discharges of water and runoff. Include Ramsar-listed wetlands and the overall contribution to resulting environmental trends. See GRI Water Protocol.

Suppliers

Core Indicators

Additional Indicators

EN33. Performance of suppliers relative to environmental components of programmes and procedures described in response to Governance Structure and Management Systems section (Section 3.16).

Products and Services

Core Indicators

EN14. Significant environmental impacts of principal products and services.

Describe and quantify where relevant.

EN15. Percentage of the weight of products sold that is reclaimable at the end of the products’ useful life and percentage that is actually reclaimed.

“Reclaimable” refers to either the recycling or reuse of the product materials or components

Additional Indicators

Compliance

Core Indicators

EN16. Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional, and local regulations associated with environmental issues. Explain in terms of countries of operation.

Additional Indicators

Transport

Core Indicators

Additional Indicators

EN34. Significant environmental impacts of transportation used for logistical purposes

Overall

Core Indicators

EN35. Total environmental expenditures by type. Explain definitions used for types of expenditures.

Additional Indicators

Name/Title: **International Performance Measurement & Verification Protocol (IPMVP)**

Website: <http://www.ipmvp.org/>

Type of Organization: Industry Association

Country: International

Type: Standard

Description: Determine Savings in Resources & Cost of Renewable Energy Technologies

Intended Audience/Users: Facility managers, project developers, government, energy service companies, NGOs, Finance firms, consultants, policy makers, researchers

Tools/Measurements: Specific tools to measure and evaluate and validate energy and water savings before and after building retrofits. Provides calculation techniques and alternatives for determining energy and water savings. Measures energy use.

Standards: Not specified. Based on establishing pre-retrofit baseline and calculating improvements

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	No
Supply Chain/Purchasing ⁵	No
Green Products ⁶	No
Environmental Charity Giving ⁷	No
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	No
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	8

International Performance Measurement & Verification Protocol (IPMVP)

The IPMVP provides an overview of current best practice techniques available for verifying results of energy efficiency, water efficiency and renewable energy projects. It may also be used by facility operators to assess and improve facility performance. It includes fuel saving measures, water efficiency measures, load shifting and energy reductions through installation of retrofit of equipment and/or modification of operating procedures.

M&V Option	How Savings are Calculated	Typical Applications
<p>A. Partially Measured Retrofit Isolation: Savings are determined by partial field measurement of the energy use of the system to which and ECM was applied, separate from the energy use of the rest of the facility. Measurements may be either short-term or continuous</p>	Engineering calculations using short term or continuous pot-retrofit measurements and stipulations.	Lighting retrofit where power draw is measured periodically. Operating hours of the lights are assumed to be one half hour per day longer than store open hours.
<p>B. Retrofit Isolation Savings are determined by field measurement of the energy use of the systems to which the ECM was applied, separate from the energy use of the rest of the facility. Short-term or continuous measurements are taken throughout the post-retrofit period</p>	Engineering calculations using short term or continuous measurements.	Application of controls to vary the load on a constant speed pump using a variable speed drive. Electricity use is measured by a kWh meter installed on the electrical supply to the pump motor. In the base year this meter is in place for a week to verify constant loading. The meter is in place throughout the post-retrofit period to track variations in energy use.
<p>C. Whole Facility Savings are determined by measuring energy use at the whole facility level. Short-term or continuous measurements are taken throughout the post-retrofit period.</p>	Analysis of a whole facility utility meter or sub-meter data using techniques from simple comparison to regression analysis	Multifaceted energy management program affecting many systems in a building. Energy use is measured by the gas and electric utility meters for a twelve month base year period and throughout the post-retrofit period.
<p>D. Calibrated Simulation Savings are determined through simulation of the energy use of components or the whole facility. Simulation routines must be demonstrated to adequately model actual energy performance measured in the facility. This option usually requires considerable skill in calibrated simulation.</p>	Energy use simulation calibrated with hourly or monthly utility billing data and/or end use metering	Multifaceted energy management program affecting many systems in a building but where no base year data are available. Post-retrofit period energy use is measured by the gas and electric utility meters. Base year energy use is measured by the gas and electric utility meters. Base year energy use is determined by the simulation using a model calibrated by the post-retrofit period utility bill.

Name/Title: **AA1000 Standards for Stakeholder Involvement**
 Website: <http://www.accountability.org.uk/aa1000/>
 Type of Organization: Industry Standards
 Country: International
 Type: Standard
 Description: Works in conjunction with GRI. Concerned with Stakeholder engagement to ensure: accountable, relevant, responsive, credibility
 Intended Audience/Users: Large organizations, not only retail
 Tools/Measurements: Checklists for stakeholder engagement in ensuring credibility, concerns
 Standards: Rating system based on completeness of reporting on specified parameters

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	No
Transportation ⁴	No
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	No
Environmental Charity Giving ⁷	No
Solid Waste ⁸	No
Water ⁹	No
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	No
Financial Impacts ¹³	No
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	6

AccountAbility: AA1000 Standards for Stakeholder Engagement

Standard Purpose

Launched in 1999, the AA1000 framework is designed to improve accountability and performance by **learning through stakeholder engagement**.

It was developed to address the need for organisations to **integrate their stakeholder engagement processes into daily activities**. It has been used worldwide by leading businesses, non-profit organisations and public bodies.

The Framework helps users to establish a systematic stakeholder engagement process that generates the **indicators, targets, and reporting systems** needed to ensure its effectiveness in overall organisational performance.

The principle underpinning AA1000 is inclusivity. The building blocks of the process framework are planning, accounting and auditing and reporting. It does not prescribe what should be reported on but rather the 'how'. In this way it is designed to complement the [GRI Reporting Guidelines](#).

The AA1000 Series builds on the core principle of inclusivity and is based on three propositions:

1. **Stakeholder engagement remains at the core** of the accountability processes of accounting, embedding, assurance and reporting
2. **Accountability is about 'organisational responsiveness'**, or the extent to which an organisation takes action on the basis of stakeholder engagement.
3. This responsiveness requires the organisational capacities to **learn and innovate effectively on the basis of stakeholder engagement**.

Standards:

7.1 Assurance Credibility

The credibility of a Report's Assurance relies on the Assurance Provider's competencies, independence and impartiality, as well as the use of appropriate standards, including the *AA1000 Assurance Standard*.

The Assurance Provider should aim to be independent of the Reporting Organisation and impartial with respect to the organisation's Stakeholders. Any interests that detract from this independence and impartiality need to be transparently declared by the Assurance Provider.

7.2 Assurance Provider Independence

The Assurance Provider must be demonstrably independent from the Reporting Organisation. The Assurance approach and associated contractual framework agreed between the Assurance Provider and the Reporting Organisation must not dilute or unduly influence the ability of the Assurance Provider to fulfil its responsibility to the Reporting entity's Stakeholders. Many codes and mechanisms exist that might usefully guide Assurance Providers in ensuring independence, depending for example on their professional base, and their institutional and geographic location. Given the diversity of possible Assurance Providers and contexts, the Provider is required to make a public Statement of Independence covering each

Assurance assignment that would include:

- _ *Declaration of independence* with respect to the Reporting Organisation.
- _ *Conflict-of-interest policies* that it adheres to, concerning employment relationships, for example, including any professional codes that it adheres to on a voluntary or mandatory basis.
- _ An account of any recent, ongoing or potential *financial or commercial relationships* between the Assurance Provider and the Reporting Organisation, for example, fee-for-service (e.g. consultancy, research, other forms of accounting, Assurance, or advice), governance arrangements and/or ownership (e.g. directorships or shareholdings). This should apply to both the organisations concerned and the individuals involved in the Assurance assignment.

7.3 Assurance Provider Impartiality

The Assurance Provider must be impartial in its dealings with the Reporting Organisation's Stakeholders.

Impartiality concerns the ability and willingness of the Assurance Provider to fulfil the agreed Assurance assignment without its understanding, judgement or statements being unduly influenced by the nature of its relationships with the Reporting Organisation's Stakeholders (including shareholders).

Given the diversity of possible Assurance Providers and contexts, the Assurance Provider is required to make public a Statement of Impartiality covering each Assurance assignment that would include:

- _ *Declaration of impartiality* with respect to Stakeholder interests.
- _ Recent, ongoing or potential financial or commercial relationships between the Assurance Provider and the Reporting Organisation's Stakeholders involving fee-for-service (e.g. consultancy, research, other forms of accounting, Assurance, or advice), governance arrangements and/or ownership (e.g. directorships or shareholdings) or membership. This should apply to both the organisations concerned and the individuals involved in the Assurance assignment.

7.4 Individual Competencies

Assurance Providers and the Reporting Organisation must ensure that the individuals involved in any specific Assurance process are demonstrably competent. The Reporting Organisation must require the Assurance Provider to be prepared to make information available to interested Stakeholders about the competencies of the individuals involved in any particular Assurance process.

The competencies of any team of individuals providing Assurance should include:

- _ *Professional qualifications*, for example skills in handling quantitative data, training in aspects of Assurance, knowledge of specific aspects of performance and impact, e.g. environmental, human rights.
- _ *Assurance experience*, particularly prior experience in social and ethical, environmental, economic and financial Assurance.
- _ *Area of expertise* covering key dimensions of the information provided and the organisation's context and Stakeholders.

7.5 Organisational Competencies

The organisations through which individuals provide Assurance must be able to demonstrate adequate institutional competencies.

This should include:

- _ *Adequate Assurance oversight* to ensure that the organisation is undertaking Assurance to the highest possible standards and is not compromised by commercial interests or inadequate competencies. Oversight of Assurance work is required by one or more mechanisms or processes, such as an Assurance Committee, involving people neither undertaking nor directly benefiting from the Assurance work in question.

Adequate understanding of the legal aspects of the Assurance process, and adequate professional indemnity insurance.

- _ *Infrastructure* to ensure the above as well as the secure, long-term storage of Assurance-related material.

Individual Assurance Providers (i.e. not part of any organisation) must ensure that they have equivalent arrangements in place.

Name/Title: **CERES Sustainability Reporting**
 Website: <http://www.ceres.org/sustreporting/>
 Source: Network association for environmental stewardship
 Type of Organization: Association
 Country: International
 Type: Standard
 Description: Reporting Initiative to work with but go beyond GRI
 Intended Audience/Users: Large corporations primarily
 Tools/Measurements: works with GRI
 Standards: GRI related

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	No
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	12

CERES.

Relationship to the Global Reporting Initiative

The FRP reporting guidance was developed in consultation with the Global Reporting Initiative's (GRI) Sustainability Reporting Guidelines for organization-level reporting, which is emerging as the generally accepted sustainability reporting standard. The GRI Guidelines provide the best "compatibility standard" for facility level reporting, although it is important to note that facility reporting and organization-level reporting have important differences. The FRP Reporting Guidance has been developed to accommodate those differences.

History of the GRI

Spearheaded by Ceres in partnership with the United Nations Environment Programme (UNEP), the Global Reporting Initiative (GRI) was established in 1997 with the mission of developing globally applicable guidelines for reporting on the economic, environmental, and social performance of corporations, governments and non-governmental organizations (NGOs). GRI incorporates the active participation of corporations, NGOs, accountancy organizations, business associations and other stakeholders from around the world.

The GRI's Sustainability Reporting Guidelines, first released in draft form in 1999, represent the first global framework for comprehensive sustainability reporting, encompassing the "triple bottom line" of economic, environmental and social issues.

In 2002, the GRI was established as a permanent, independent, international body with a multi-stakeholder governance structure. Now based in Amsterdam its core mission is maintenance, enhancement, and dissemination of the guidelines through a process of ongoing consultation and stakeholder engagement. In 2004, in part due to the efforts of Ceres, its Coalition and the Ceres companies, there are over 600 organizations who report using the GRI.

Ceres Current Work with GRI

Since spinning off GRI, Ceres has been actively engaged in the newly formed organization. Ceres staff is fully engaged in two different working groups of the G3 process (the GRI's new guidelines to be published in 2006). In addition Ceres board members are active on the GRI Board as well as the GRI Stakeholder Council.

Facility Reporting Project (FRP)

About FRP

In 2003, Ceres and the Tellus Institute launched the Facility Reporting Project (FRP) as a multi-stakeholder effort to develop consistent, comparable, and credible economic, environmental and social reporting guidance for individual facilities in the United States. Major initial funding was provided by the Joyce Foundation of Chicago. Additional funding has been provided by the Multi-State Working Group on Environmental Performance.

About facility-level reporting

Organization-level sustainability reporting is becoming a basic expectation for larger corporations and institutions. Facility reporting is a complement to organization-level reporting, providing significant benefits to society, the larger organization and the individual facility. The FRP has developed Sustainability Reporting Guidance in order to strengthen facility accountability to the public and other facility stakeholders by enabling them to report their economic, environmental and social performance to the public in a credible, comparable and consistent manner.

About the FRP Guidance

Developed in 2004, our reporting guidance is a tool to support facilities (and their parent organizations) in voluntary, public reporting of facility-level sustainability performance information. It consists of indicators (or metrics) for use in reporting sustainability performance and guidance to assist in the reporting process. We hope this reporting framework will help organizations and institutions improve their performance at the facility level. Please visit www.facilityreporting.org to view the Guidance.

Pilot Program: 2005-2006

In March 2005, FRP launched a pilot test where six facilities will test the facility reporting guidance and create their own facility-level sustainability reports. The FRP team will provide training and guidance on facilities' internal team management, data collection and methodology, and external stakeholder engagement. Pilot participants will work with stakeholders to determine key performance indicators and then produce a facility level sustainability report in mid-2006.

Benefits of producing a facility-level report

The primary product of the pilot test experience will be a publicly available facility-level sustainability report providing baseline performance information for key performance indicators. Each pilot tester will attain at least some (if not all) of the following additional benefits from participation:

- Improved level of dialogue, enhanced reputation with key stakeholder groups
- Increased employee understanding of and commitment to environmental policies and programs
- New approaches risk reduction associated with environmental, social, and economic performance
- External value gained from using environmental management systems for reporting
- Future cost savings from improvement of internal management systems

Stakeholder Engagement and Assurance

History of Ceres' Stakeholder Engagement

Ceres has been successfully advocating for corporate transparency and implementing stakeholder engagement for over 15 years. The Ceres coalition has grown steadily to include over 85 diverse organizations, including the National Wildlife Federation, Friends of the Earth, Union of Concerned Scientists, Interfaith Center on Corporate Responsibility, Calvert Group, Trillium Asset Management, and AFL-CIO.

In 1989 Ceres pioneered the [Ceres Principles](#) - a ten-point code of environmental conduct that our partner companies must publicly embrace - as an environmental mission statement or ethic. The initial corporate reaction to the principles and their reporting mandate was negative and met with resistance to releasing data on environmental issues. For the first several years, the Ceres Principles were adopted primarily by smaller "green" companies, such as Aveda, Ben & Jerry's and The Body Shop.

In the 1990s, support for the principles began to grow. Stakeholder engagement, environmental ethics, annual environmental reporting and voluntary initiatives promoted by the government --all hallmarks of Ceres--became more widely accepted by influential members of the mainstream business community. In 1993, following lengthy negotiations, Sunoco, an oil refining and chemical company, became the first Fortune 500 company to endorse the Ceres Principles. Sunoco's leadership triggered a new round of discussions leading to endorsements by other large companies, including American Airlines, Bank of America, Catholic Healthcare West, Ford Motor Company, General Motors and Northeast Utilities.

Now more than 70 companies have endorsed the principles, and Ceres has worked with numerous other companies to adopt environmental policies and issue performance reports. Through Ceres, our partner companies:

Report annually on their environmental performance Engage with a leading coalition of investors, environmental and social organizations on corporate responsibility Convene and facilitate stakeholder engagement in the sustainability reporting process Receive expert advice on sustainability reporting Achieve continual improvement of their environmental performance

Stakeholder Engagement Successes and Lessons

Stakeholder Teams Report Reviews

Until recently Ceres called on a "Report Working Group" of 15 to 20 representatives of coalition organizations and Ceres companies to conduct annual pre-publication reviews of corporate environmental and/or sustainability reports. A half-dozen representatives typically participated in each report review. These reviews were well-received by Ceres companies but had limited continuity of participation from year to year.

Starting in 2004, Ceres reached deeper and wider into the coalition to organize a dedicated "stakeholder team" for each major company or cluster of small-and medium-sized companies, based on the mutual preferences of companies and stakeholders. These 12 new stakeholder teams, which now mobilize close to 100 coalition members and peer companies, are charged with this annual report review function, as well as providing ongoing engagement with the company for discussion of priority or emerging issues, future plans for reporting, or particular stakeholder engagement challenges (such as handling a localized incident). Many companies have used Ceres staff and particular stakeholders this way over the years, but now all Ceres companies and a majority of our coalition organizations have a more intentional commitment to this enhanced level of engagement.

Name/Title: **Eco-Management & Audit System (EMAS) Voluntary Registry for Environmental Compliance**

Website: <http://www.emas.org.uk/>

Type of Organization: European Association

Country: Europe

Type: Standard

Description: Recognizes and rewards corporations that go beyond minimum compliance.

Intended Audience/Users: All industry and business in European Community. Labelling of EMAS approval on products

Tools/Measurements: Uses ISO 14000 standards

Standards: ISO 14000 Verification of compliance

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	No
Financial Impacts ¹³	No
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	11

EMAS

www.bsi-global.com

EMAS - the Eco-Management and Audit Scheme, is a voluntary initiative designed to improve companies' environmental performance. It was initially established by European Regulation 1836/93, although this has been replaced by **Council Regulation 761/01**.

Its aim is to recognise and reward those organisations that go *beyond minimum legal compliance and continuously improve their environmental performance*. In addition, it is a requirement of the scheme that participating organisations regularly produce a public environmental statement that reports on their environmental performance. It is this voluntary publication of environmental information, whose accuracy and reliability has been independently checked by an environmental verifier, that gives EMAS and those organisations that participate enhanced credibility and recognition.

EMAS requires participating organisations to implement an environmental management system (EMS). The EMS must meet the requirements of the International Standard BS EN ISO 14001. Many organisations progress from ISO 14001 to EMAS and maintain certification/ registration to both.

EMAS requires participating organisations to improve their environmental performance. Using fewer raw materials; consuming less energy; producing less waste – these actions all help to improve the environment and to make companies more economically competitive.

How to Register

Organisations wanting to participate must follow a number of steps. Simply put, these are:

- i. Implement an EMS that meets the requirements of BS EN ISO 14001
- ii. Undertake internal audits, including checks on legal compliance and environmental performance improvement
- iii. Prepare an Environmental Statement
- iv. Have the Policy, EMS and Environmental Statement independently validated by an EMAS accredited verifier
- v. Submit the application to the EMAS Competent Body using the application form which can be downloaded from the Guidance section of this website.
- vi. Make publicly available your environmental statement and promote your environmental credentials You will then be entered onto the EMAS register.

This list is a compilation of the national registers of EMAS organisations held by the EMAS Competent Bodies. Competent Bodies communicate on a regular basis changes, additions and deletions in their registers to the EMAS Helpdesk, which is responsible for maintaining the EU register.

This list was last updated on 17/01/2006. There are currently 4,628 sites in 3,194 EMAS registered organisations.

EMAS Codes (Relevant to Retail)

- 52.1 Retail sale in non-specialized stores
- 52.2 Retail sale of food, beverages and tobacco in specialized stores
- 52.3 Retail sale of pharmaceutical and medical goods, cosmetic and toilet articles
- 52.4 Other retail sale of new goods in specialized stores
- 52.5 Retail sale of second-hand goods in stores
- 52.6 Retail sale not in stores
- 99 Extra-territorial organisations and bodies

Qualified Country	# EMAS Registered Organizations	# EMAS Registered sites
Austria	265	and 354 sites
Belgium	34	and 228 sites
Cyprus	0	

<u>Czech Republic</u>	18	and 20 sites
<u>Denmark</u>	121	and 286 sites
<u>Estonia</u>	1	and 1 site
<u>Finland</u>	43	and 48 sites
<u>France</u>	17	and 17 sites
<u>Germany</u>	1491	and 1958 sites
<u>Greece</u>	27	and 27 sites
<u>Hungary</u>	2	and 2 site
<u>Ireland</u>	8	and 8 sites
<u>Italy</u>	394	and 467 sites
Latvia	0	
Lithuania	0	
<u>Luxembourg</u>	1	and 1 site
<u>Malta</u>	1	and 1 site
<u>The Netherlands</u>	22	and 26 sites
<u>Norway</u>	18	and 18 sites
<u>Poland</u>	1	and 1 site
<u>Portugal</u>	42	and 47 sites
<u>Slovakia</u>	2	and 2 site
<u>Slovenia</u>	1	and 1 site
<u>Spain</u>	522	and 663 sites
<u>Sweden</u>	100	and 115 sites
<u>The UK</u>	63	and 338 sites

Name/Title: **Sustainability Reporting Toolkit**
 Website: <http://www.stratos-sts.com/pages/publica011.htm>
 Source: Stratos in conjunction with Canadian Government
 Type of Organization: Consultancy firm
 Country: Canada
 Type: Standard
 Description: General guidelines on the steps and components required to report on sustainability
 Intended Audience/Users: Medium to large publicly traded companies. Not specifically retail
 Tools/Measurements: Guidelines on report content and format only. GRI plus some additional
 Standards: None numerical
 Name/Title: Reporting suggestions, no definite standards

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	No
Supply Chain/Purchasing ⁵	No
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	11

Stratos Sustainability Reporting Guidelines

<http://www.sustainabilityreporting.ca/>

Reporting Performance in Sustainability Document

Describing performance in a clear, balanced and unbiased way is one of the major challenges of effective sustainability reporting. Sustainability reporting involves reporting on economic, environmental and social performance.

Economic Performance	Environmental Performance	Social Performance
Economic performance focuses on an organisation's impacts on the economic circumstances of its stakeholders and on economic systems at the local, national and global levels.	Environmental performance focuses on an organisation's impacts on living and non-living natural systems, including ecosystems, land, air and water.	Social performance focuses on an organisation's impacts on the social systems within which it operates, including impacts on its stakeholders and its own intangible assets such as reputation.
Examples of Performance Indicators		
Profit, Earnings & Income Investment in Intellectual Capital Employee Compensation Community Development Customer Satisfaction	Energy Inputs Air Emissions Greenhouse Gas Emissions Land & Ecosystem Use Incidents & Non-compliances	Health & Safety Workplace Diversity Labour Rights Business Ethics Indigenous Peoples

High-quality performance information:

Links corporate policies and performance so that commitments made in policy statements are demonstrated by the company's performance;

Identifies key performance indicators and demonstrates that reported indicators are used in strategic and operational decision-making;

Presents performance trend data over three or more years to facilitate comparisons and tracking of progress from year-to-year;

Sets and communicates performance targets; and

Explains the reasons for performance shortfalls and the actions taken to correct these shortfalls.

Benchmarking performance against other companies in your sector and beyond is also an effective element of high-quality performance information.

Ten Suggestions for an effective Report

These ten suggestions provide new and existing reporters with specific steps to produce or improve their sustainability reports. These suggestions supplement the issues discussed in Part 2 – Preparing Your Report of the Toolkit.

1. Be clear about your intended audiences.
2. Have a clear purpose for reporting aligned with the company's vision and your CEO's public commitments.
3. Describe clearly the what and where of your business.
4. Be clear on scope.
5. Don't leave policies and commitments unstated.
6. Set and report on targets.
7. Present performance trends.
8. Don't gloss over tough issues.
9. Demonstrate accountabilities.
10. Help readers access other important information.

Name/Title: **Convergence of US & Canadian Standards**
 Website: http://www.engr.washington.edu/epp/psgb/2005proceedings/papers/B4_RYBOL.pdf
 Source: Environment Canada/US Gov't
 Type of Organization: Government
 Country: Canada
 Type: Policy Formulation
 Description: Plan to analyze and develop common standards for Canada & US to ensure compatibility and avoid trade conflicts
 Intended Audience/Users: Policy makers
 Tools/Measurements: None. Both Canada and US to continue using own measurements. Purpose of this is to ensure compatibility and agreement on standards
 Standards: To be developed

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	No
Transportation ⁴	No
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	No
Solid Waste ⁸	No
Water ⁹	No
Staff Training ¹⁰	No
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	No
Financial Impacts ¹³	No
CSR Reporting ¹⁴	No
Total Elements Addressed (✓)	4

Convergence Of US & Canadian Standards

Introduction

In circumstances where Environment Canada has determined that there is a need for a sector of Canadian business to improve its environmental performance, the Department is committed to identifying ways of doing so that generate the greatest overall benefit to Canadians. When there is more than one possible approach to attaining a desired level of environmental performance, preference is given to policies that minimize the burden on industry and maximize the opportunities for improved trade and competitiveness. Where the environmental performance of corresponding U.S. businesses is higher, a strategy of "upward convergence" towards those performance levels is one of various possible approaches that may provide an opportunity to achieve this objective. The U.S. is by far Canada's largest trading partner, and there may be numerous economic benefits to Canadian industries from pursuing similar environmental performance to their American competitors. The Framework will inform decisions about whether such a convergence strategy should be pursued in a given situation.

The Framework builds on the tradition of cooperation among government, industry, environmental groups and other stakeholders in finding smart ways to improve environmental performance. One of the main purposes of the Framework is to avoid the protracted debates and unnecessary controversies that often characterize the development of sector-level plans to address environmental issues.

The Three-Step Convergence Analytical Framework

The Framework itself has three main steps. **Step 1** seeks to confirm that a convergence strategy is likely to improve Canadian environmental performance to the desired levels that were established in the preliminary analysis (i.e. order of magnitude expectations). This step starts with a characterization of the current "baseline" situation - describing current U.S. and Canadian performance levels, accounting for regional variations, major variations across facilities within a sector, and likely future changes. It then assesses the changes in Canadian environmental performance likely to result from a strategy of matching U.S. performance levels. The main question to be addressed in Step 1 is whether a convergence strategy is likely to improve Canadian environmental performance to the desired levels or significantly close to the desired levels.

Assuming that Step 1 confirms the environmental soundness of a convergence strategy, **Step 2** then elucidates the potential competitiveness and trade impacts of such a strategy. Step 2 also starts with a characterization of the current baseline. This provides the information needed to assess various possible business impacts, including: certainty and other regulatory benefits of being able to craft a Canadian approach for achieving U.S.-level performance; productivity impacts; impacts on innovation and diffusion of new techniques and technologies; impacts on access to capital; reputation impacts; trade and market access impacts and consumer impacts.

The key objective of Step 2 is to identify the possible strategic business opportunities and impacts that might result from a convergence strategy. In cases where Step 2 reveals positive or neutral business impacts, the analysis will be straightforward and can move onto the next step. Where Step 2 indicates that convergence could have a significant adverse impact, it may be appropriate to step outside the Framework and assess alternative strategies for achieving the environmental performance objective and compare them to the convergence option. Alternatively, there may be ways to mitigate such negative business impacts in the later stage of designing a specific convergence strategy.

Step 3 involves a basic assessment of the feasibility of a convergence strategy. The objective is to undertake a general "reality check" to ensure that there are no serious legal, administrative and political impediments to moving ahead with the design of a specific convergence strategy.

Name/Title: **Canadian Standards Association Energy Management Plan**

Website: <http://www.csa.ca/Default.asp?language=english>

Type of Organization: Industry Standards

Country: Canada

Type: Worksheets

Description: Provides tools for tracking, monitoring and reporting GHG savings. Goal is to provide a consistent method of reporting that can be applied across sectors

Intended Audience/Users: Retailers, manufacturing & office type businesses

Tools/Measurements: Worksheets for calculating and tracking energy use, setting goals and monitoring progress, based on NR Canada and ISO Standards. Company policy, employee training, energy consumption measurements

Standards: Does not apply external standards on consumption levels. Achievement measured on progressive improvement

Comments: CSA is establishing a central Canadian registry for measuring progress on GHG reductions

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	No
Supply Chain/Purchasing ⁵	No
Green Products ⁶	No
Environmental Charity Giving ⁷	No
Solid Waste ⁸	No
Water ⁹	No
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	7

ghgregistries.ca

Name of Organization & Individual Completing Template
Position title
Address 1, City, Province, Postal Code
Telephone & Fax, E-mail & Website

Report Date

An Action Plan for Reducing Greenhouse Gas Emissions

Executive Summary

Organization Profile

- primary function
- size (economic impact, number of employees, output, throughput, etc.)
- physical location (list facilities or divisions by province)
- owner relationships (list relevant parent companies, subsidiaries, partners, etc.)
- environmental impact]

Senior Management Support

- Statement of endorsement
- Commitment to regular reporting
- Internal practices on climate change
- Management system description

Base Year Quantification

- Any quantification that can be used in target setting
- Provide methodology for the calculation of the base year quantification
- Include GHG emissions inventory by gas type
- Provide methodology for the calculation of the base year quantification by gas type
- Include indirect energy emissions

Results Achieved

- Results reported within one year of commitment
- Results in all years since base year quantification
- Tonnage inventory of emissions
- Tonnage inventory of emissions since base year quantification
- Results in comparison with previous targets
- Results that are below base year quantification levels of CO₂e or energy intensity per unit of output
- Results that are verifiable
- Results that have been externally verified
- Document emission reduction offsets

Business-as-Usual Projection

- Describe basis for Business-As-Usual projection (without emissions reduction actions)
- Business-As-Usual projection (without emissions reduction actions) expressed in tonnes of CO₂ equivalent emissions to at least 2007.
- Identify major sources of GHG emissions

- Include indirect energy emissions
- Specified by GHG type

Target Setting

- Commit to target setting
- Identify your target or explain the process by which you are selecting your target
- Target projected to 2007 or beyond
- Process for target review and update

Past Actions

- Estimate sum of impacts of identified key activities
- Estimate individual impacts of key activities/projects
- Estimate sum of impacts of key activities/projects in tonnes CO₂ equivalent
- Estimate individual impacts of key activities/projects in CO₂ equivalent

Past Actions	Type of Impact [direct, indirect, offset, etc.]	Impact [\$, energy, etc.]	GHG Reduction [tonnes CO ₂ e]
Activity/Project/Measure Description			
Project 1			
Project 2			
TOTALS			

Potential Future Actions to Achieve Targets

- List potential reduction activities and/or projects
- Quantify the sum of all impacts of potential activities using any reporting format
- Quantify the impact of individual potential activities using any reporting format
- Quantify the sum of all impacts of potential activities in tonnes CO₂ equivalent.
- Quantify the impact of potential individual activities in tonnes CO₂ equivalent
- Categorize the activities

Future Actions	Type of Impact [direct, indirect, offset, etc.]	Impact [\$, energy, etc.]	GHG Reduction [tonnes CO ₂ e]
Activity/Project/Measure Description			
Project 1			
Project 2			
TOTALS			

Education, Training and Awareness

- Climate change issue explained to employees
- Communicate response to climate change
- Identify opportunities for individual action
- Create incentives for emission reductions by employees outside of work
- Create incentives for emission reductions through supply-side management.
- Create incentives for emission reductions through demand-side management.
- Participate in life-cycle analysis or other activities to influence external contacts
- Undertake public education

Appendix – Sample Table of Business-as-Usual Projections, Base Year, Targets and Results

Description		Units	Base	Interim	Current	Projections				
			Base Year	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7
Actuals										
Indirect Electricity	Emissions:	Total [tonnes CO ₂ e]	XXX	XXX	XXX					
Direct	Emissions:	CO ₂ [tonnes]	XXX	XXX	XXX					

Fuel										
	CH ₄ [tonnes CO ₂ e]	XXX	XXX	XXX						
	N ₂ O [tonnes CO ₂ e]	XXX	XXX	XXX						
	Subtotal [tonnes CO ₂ e]	XXX	XXX	XXX						
Offsets	[tonnes CO ₂ e]	XXX	XXX	XXX						
NET TOTAL Emissions	Total [tonnes CO ₂ e]	XXX	XXX	XXX						
GHG Emission Intensity	[tonnes CO ₂ e/unit of production]	YYY	YYY	YYY						
Business-as-Usual Projection										
Indirect Emissions: Electricity	Total [tonnes CO ₂ e]	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Direct Emissions: Fuel	CO ₂ [tonnes]	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
	CH ₄ [tonnes CO ₂ e]	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
	N ₂ O [tonnes CO ₂ e]	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
	Subtotal [tonnes CO ₂ e]	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Offsets	[tonnes CO ₂ e]	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
NET TOTAL Emissions	Total [tonnes CO ₂ e]	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
GHG Emission Intensity	[tonnes CO ₂ e/unit of production]	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY
Target										
Indirect Emissions: Electricity	Total [tonnes CO ₂ e]	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Direct Emissions: Fuel	CO ₂ [tonnes]	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
	CH ₄ [tonnes CO ₂ e]	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
	N ₂ O [tonnes CO ₂ e]	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
	Subtotal [tonnes CO ₂ e]	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
Offsets	[tonnes CO ₂ e]	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
NET TOTAL Emissions	Total [tonnes CO ₂ e]	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX
GHG Emission Intensity	[tonnes CO ₂ e/unit of production]	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY	YYY

Sample of Completed CSA Form:

		Type of Energy Use			
		Electricity (kWh)	Gas (GJ)	Propane (GJ)	
Baseline					
Year	2000				
Total Area (m ²)	427,895				
No. of Employees	8,045				
Total Cost (\$)	\$ 6,009,421	\$5,063,994	\$799,036	\$146,391	
Consumption	370,000 Gj	69,252,123	112,587	7,034	
*approximate					
Current					
Year	2001				
Total Area (m ²)	485,960				
No. of Employees	8,800				
Total Cost (\$)	7,579,200	\$6,389,266	\$985,300	\$181,900	
Consumption	420,000 Gj	78,900,000	126,000	10,080	
Forecasted					
Year	2002				
Total Area (m ²)	544,025				
No. of Employees	9,550				
Total Cost (\$)	\$9,333,300	\$7,867,972	\$1,213,330	\$224,000	
Consumption	470,400 Gj	88,330,700	141,120	11,290	
Cost Avoidance					

Name/Title: **Canadian Business for Social Responsibility (CBSR)
“The Good Company Guidelines”**

Website: <http://www.cbsr.bc.ca/>

Type of Organization: Business Association

Country: Canada

Type: Standard

Description: The Good Company Evaluation provides criteria for assessing companies' corporate social responsibility

Intended Audience/Users: Small and Medium Size Enterprises (SME)

Tools/Measurements: Checklist format on presence of commitment, policy, programs, program evaluation, stakeholder involvement and accountability

Standards: Guidelines only, no numerical standards

Comments: Environmental checklist is brief compared to social and ethical checklists

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	No
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	No
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	No
Financial Impacts ¹³	No
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	10

Canadian Business for Social Responsibility (CBSR)

The Good Company: Environment Checklist

	Commitment	Policy	Program	Program Evaluation & Measurement	Stakeholder Involvement	Accountability/ Transparency
1. Comply with environmental law and regulations						
2. Commit to minimizing negative impacts and optimizing benefits						
3. Perform full life-cycle analysis on all products/services						
4. Incorporate environmental values into purchasing decisions						
5. Appoint one staff member with environmental responsibilities						
6. Involve environmental experts and non-governmental organizations in:						
(a) Program Definition						
(b) Performance Indicator Development						
(c) Program Evaluation						

Name/Title: **Pollution Probe: Defining Corporate Environmental Responsibility**

Website: <http://www.pollutionprobe.org/>

Source: Pollution Probe with Pembina Institute

Type of Organization: Advocacy Group

Country: Canada

Type: Policy Formulation

Description: Defines ENGO expectations o "Environmental Responsibility" -- standards and components. This is Phase 1 report that will be used as basis of discussion with corporate and government leaders

Intended Audience/Users: Government and Corporate Policy Makers -- Not Retail directly at this time but, if adopted will impact policy and expectations

Tools/Measurements: Checklists to assess corporate Environmental Responsibility on: Environmental Commitment & Awareness, Stakeholder Engagement, Measurement, Reporting & Auditing, Transparency, Commitment to continuous improvements and company's willingness to go beyond compliance. Qualitative measures: Four Point ratings: Weak, Needs Significant Improvement, Could be Improved and Strong

Standards: No numerical standards. Measures commitment and sincerity of intent for CER based on corporate structure, policies and action

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	No
Green Products ⁶	✓
Environmental Charity Giving ⁷	No
Solid Waste ⁸	No
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	No
Financial Impacts ¹³	No
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	9

Pollution Probe

Defining Corporate Environmental Responsibility

Evaluation Criteria

CER Assessment Tool — Environmental Commitment and Awareness

	Weak	Needs significant improvement	Could be improved	Strong
<p>The company incorporates environmental, economic and social performance into its vision and values. The company’s vision includes reference to the following concepts:</p> <p>1) Environmental commitment in which the company fully embraces sustainability and strives to have a positive impact on the environment and society;</p> <p>2) Material and energy management in which the company operates within the finite ecological limits of the environment; and</p> <p>3) Effective stakeholder engagement in which the company is fully transparent and accountable, with a demonstrated process in place to engage and empower stakeholders.</p> <p>Corporate reporting readily provides an understanding of the company’s environmental, economic and social policies, and its codes of conduct</p> <p>The company sets goals and targets to meet its vision.</p> <p>The company has environmental education and training programs for all employees</p> <p>The CEO of the company has made a clear commitment to sustainable business practices, including a plan to progress on objectives, before analysts, to media or in other public forums.</p> <p>The company has implemented its plans for meeting its environmental, economic and social performance goals, including effective evaluation tools.</p>				

CER Assessment Tool – Stakeholder Engagement

	Weak	Needs significant improvement	Could be improved	Strong
<p>The company’s governing statements (vision, mission, values) reflect its obligations to its stakeholders in environmental, economic and social performance areas</p> <p>The company can identify its principal stakeholders and articulate the methods to engage them.</p> <p>The company communicates the results of stakeholder engagement processes and how stakeholder input and priorities factored into decision-making</p> <p>All stakeholder engagement activities are guided by corporate stakeholder engagement standards and practices.</p> <p>Third party reviews are conducted of the company’s stakeholder engagement processes.</p> <p>The company’s Board of Directors demonstrates appreciation of, and engagement with, representatives from the ENGO community.</p> <p>The company willingly engages with its most challenging critics.</p> <p>The primary objective of engagement activities is stakeholder partnerships as opposed to stakeholder management.</p> <p>Outside of published reporting, the company shares meaningful information about internal processes, practices and performances upon request.</p>				

CER Assessment Tool – Measurement, Reporting, and Auditing

	Weak	Needs significant improvement	Could be improved	Strong
<p>The company regularly measures and reports on both leading and lagging indicators of its environmental, economic and social performance, including targets for improvement.</p> <p>The company regularly reports on how its environmental performance objectives are integrated throughout its operations and management.</p> <p>The company’s measurement and reporting is third-party verified by accredited auditors, independent from the company they are auditing and knowledgeable within the sector.</p> <p>The company’s measurement framework and reporting methods are designed, and are modified, with the input of multiple stakeholders.</p> <p>The company compares and reviews its reporting framework to assess against the content specified in external guidelines such as those of GRI or Stratos.</p> <p>The company has audit procedures covering the audit scope, frequency, methodologies applied, and the responsibilities and requirements for conducting audits and reporting results.</p>				

CER Assessment Tool – Beyond Compliance

Weak Needs Could be Strong

**significant
improvement** **improved**

The company engages a broad diversity of stakeholders.

The company tracks and openly shares best practices and lessons learned both internally and externally.

The company quantifies and internalizes environmental and social externalities.

The company adheres to several beyond compliance initiatives or agreements.

The beyond compliance initiatives adhered to by the company:

- are developed in a participatory way
 - are transparent in design and operation
 - are performance based and measurable
 - specify rewards for good performance and consequences for poor performance
 - encourage flexibility and innovation in meeting goals and objectives
- feature prescribed monitoring and reporting requirements, including a timetable
- include mechanisms for verifying the performance of all participants.

Examples of beyond compliance initiatives supported by ENGOs include: 'greening' supply chain, life cycle analysis, toxics elimination, pollution prevention, precautionary principle, external certification standards, and environmental restoration.

Name/Title: **NR Can: Guide for Retailers**
 Website: http://www.nrcan-rncan.gc.ca/inter/index_e.html
 Source: Natural Resources Canada
 Type of Organization: Federal Government
 Country: Canada
 Type: Worksheets
 Description: Step-by-Step How-to Guide
 Intended Audience/Users: All Retail Types and Shopping Centres
 Tools/Measurements: Worksheets for calculating and tracking energy use, typical usage by retail/SC type, age, size, examples of retailers who have implemented. lighting, heating, a/c, refrigeration, hot water, conversion to KJ. Detailed descriptions of different types of lights, meters, types of heating systems that can be employed and how they compare on energy usage
 Standards: Provides "typical consumption" by type and size, % energy usage breakdown by type (e.g. heating, lighting, hot water, a/c...)

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	No
Supply Chain/Purchasing ⁵	No
Green Products ⁶	No
Environmental Charity Giving ⁷	No
Solid Waste ⁸	No
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	No
Financial Impacts ¹³	No
CSR Reporting ¹⁴	No
Total Elements Addressed (✓)	5

Appendix 1a: NR Canada Guide for Retail and Shopping Centres
http://oee.nrcan.gc.ca/publications/infosource/pub/ici/eii/M144_23_2003E/english/section_01.cfm?PrintView=N&Text=N

Step 1: Calculate Your Current Energy Costs and Consumption

Source	Annual Cost	Annual Consumption With Conversion Factor	Annual Consumption (gigajoules)
Electricity*	\$ _____	_____ kWh × 0.0036	= _____ GJ/yr.
Oil N ^o . 2 (light)	\$ _____	_____ L × 0.0387	= _____ GJ/yr.
Propane**	\$ _____	_____ L × 0.0266	= _____ GJ/yr.
Natural Gas***	\$ _____	_____ m ³ × 0.0372	= _____ GJ/yr.
Steam**	\$ _____	_____ kg × 0.0023	= _____ GJ/yr.
Other	\$ _____	_____	= _____ GJ/yr.
Total	\$ _____		= _____ GJ/yr.

Total cost ÷	_____ m ²	= \$ _____ per m ² /yr.
Total GJ/yr. ÷	_____ rooms	= _____ GJ/m ² /yr.

* Electricity prices are blended costs that include demand charges (kW or kilovolt amperes [kV.A]) and other service charges billed by electrical utilities above the regular cost per unit in kilowatt hours (kWh).

** Propane and steam figures are typical factors.

*** Some utilities bill in GJ, no conversion required.

**** To convert sq. ft. to m², divide your total floor area in sq. ft. by 10.76.

Step 2: Compare with Other Facilities:

Stores, Supermarkets & Malls	Typical Annual Energy Consumption Range*	Average Annual Energy Intensity*
Non-Food Retailers	0.8-1.0 GJ/m ²	0.9 GJ/m ²
Non-Food Big Box	0.6-1.8 GJ/m ²	1.1 GJ/m ²
Food Retailers	2.5-3.4 GJ/m ²	2.8 GJ/m ²
Enclosed Shopping Malls	1.2-1.4 GJ/m ²	1.4 GJ/m ²
Strip Malls	1.2-1.9 GJ/m ²	1.2 GJ/m ²
Total	0.8-3.4 GJ/m ²	1.5 GJ/m ²

*Benchmarking figures from Roche Itée based on various sources.

**Table 2. Retail and Shopping Centres:
CIBEUS Gross Annual Average Energy Intensities***

Region	Gross Annual Average Energy Intensity (GJ/m ²) < 1000 m ²	Gross Annual Average Energy Intensity (GJ/m ²) > 1000 m ²	Gross Annual Average Energy Intensity (GJ/m ²) Total
Non-Food Retailers	1.6	1.2	1.4
Food Retailers	3.0	2.5	2.8
Total Retail Average	1.9	1.4	1.6
Enclosed Mall	-	1.2	1.2
Strip Mall	2.0	1.4	1.4
Total Shopping Centres Average	2.0	1.3	1.3
Total	2.0	1.3	1.5

Region	Gross Annual Average Energy Intensity (GJ/m ²)
the Atlantic provinces	1.8
Quebec	1.5
Ontario	1.2
the Prairies	1.5
British Columbia	2.1
Gross Floor Space (m ²)	Gross Annual Average Energy Intensity (GJ/m ²)
90-459	1.8
460-929	2.0
930-4644	1.3
4645-9289	0.9
>=9290	1.5
Year Built	Gross Annual Average Energy Intensity (GJ/m ²)
1990-99	1.5
1980-89	1.2
1970-79	1.5
1960-69	1.3
Before 1960	1.8

Step 3: Determine Where You Use Energy

% Breakdown by: Heating, Lighting, Ventilation, Cooling, Refrigeration, Other

You Cannot Manage What You Do Not Measure

Guide to Complete Energy Audit to provide baseline, assess current consumption and feasibility of retrofits

Step 4: Invest in Energy Efficiency Retrofits

System	Estimated Energy Savings* (GJ/m ²)	Approximate Payback* (years)
Lighting and Electrical	0.06	4
Food Refrigeration	0.16	4
Motors	0.02	5
HVAC	0.20	6
Domestic Water	0.09	4
Controls	0.07	5
Building Envelope	0.03	8

Detailed descriptions and energy consumption data on various types of equipment and technical alternatives

Step 5: Calculate Your Savings

Calculate Your Lighting Paybacks

- A. Number of new units = _____ units
- B. Purchase and installation costs per unit = \$ _____
- Multiply A x B Total cost = \$ _____
- C. Number of new units* = _____ units
- D. Old wattage - New wattage ÷ 1000 = _____ kW saved
- E. Usage in hours per day = _____ hours per day
- F. Usage in days per week = _____ days per week
- G. Usage in weeks per year = _____ weeks per year 52
- H. Average local cost per kWh of electricity = \$ _____ (including demand charges)
- Multiply C through H Annual savings = \$ _____
- Simple payback = Total cost ÷ Annual savings = _____ years

*This assumes that the number of new lights is the same as the number of old lights.

Total costs = 40 x \$25 = \$1,000

Annual savings = 40 units x 0.075 kW saved x 12 hours per day x 7 days per week x 52 weeks per year x 0.07 \$ per kWh = \$917.28/year

Simple payback = \$1,000 ÷ \$917.28/yr. = 1.1 years

Energy Management Rating System for Stores, Supermarkets and Malls (Rating system for best practices)

Rating	Energy Policy	Information Analysis & Gathering	Implementing Energy & and Water Management
4	Senior management is committed to an environmental strategy that includes an energy policy and action plan with regular review	A comprehensive system is established to track both consumption and budget expenditures, and to identify faults and savings opportunities Savings are reported to employees and customers	Excellent maintenance and purchasing practices Positive discrimination in favour of green schemes that include investment appraisals of all new building and retrofit opportunities

Rating	Energy Policy	Information Analysis & Gathering	Implementing Energy & and Water Management
3	Formal policy established, but with only minimal commitment from senior management Policy reviewed irregularly Limited knowledge among staff of policy's existence	Tracking system established for premises and major users, where possible Savings are not reported to employees and customers	Very good maintenance and purchasing practices Same payback criteria employed as in all other investments
2	The policy set by facility managers is not adopted	Consumption tracking is based on actual meter readings Analysis of trends and input is part of budget planning	Reasonably good maintenance and purchasing practices Energy efficiency investments based only on short-term payback criteria
1	An unwritten set of guidelines is used	Annual reporting of costs is based on analysis of utility bills, with some analysis of yearly trends	Limited, good maintenance and purchasing practices No investments in energy efficiency upgrades
0	No explicit policy on energy management	Meter readings are not recorded, and bills are not analysed	Poor maintenance practices No consideration of investments in energy efficiency or purchasing practices

Communications

- Formal and informal two-way channels of communications established among facility's energy coordinator, staff and customers
- Campaign established to raise awareness of energy efficiency; it includes regular publicity aimed at staff and customers
- Some ad hoc awareness training exists for all building users
- Informal contacts established to communicate facility's performance on energy and water, as well as plans for improvement
- No communication of facility's energy-consumption performance

Organizing for Energy Efficiency

- Energy management fully integrated into operational structure
- Clear delegation of responsibilities for monitoring energy consumption
- Role of facility-resource manager is recognized
- Resource manager is accountable to senior management on issues of energy efficiency
- An energy coordinator is in place, but line management and authority are unclear
- Energy-management responsibilities have been identified, but are not coordinated
- No resource-management personnel, nor any formal delegation of responsibility for energy consumption

Education

- Appropriate involvement of staff and customers in facility's energy management
- Coordinated approach to energy efficiency education includes links to facility energy policy
- Some opportunities to teach about energy efficiency are identified
- Uncoordinated delivery of energy efficiency education in the facility
- No teaching of energy-efficient practices

Name/Title: **Cool Shops: 25 Ways to Save Energy**
 Website: <http://www.greenestcity.net/>
 Source: Greenest City Environmental Organization
 Type of Organization: Environmental Advocates
 Country: Canada/Toronto
 Type: Advice
 Description: Volunteers/advocates work with small retailers through BIAs to identify energy savings opportunities, and implementation
 Intended Audience/Users: Small Retail
 Tools/Measurements: Matrix of simple solutions and associated costs/savings
 Standards: No formal standards

Environmental Factors Addressed

Corporate Environmental Policies ¹	No
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	No
Green Products ⁶	✓
Environmental Charity Giving ⁷	No
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	No
Total Elements Addressed (✓)	9

SOURCES: Greenest City, "25 Cheap and Easy Ways to Save Energy"; Environmental Defense, "20 Simple Steps to undo Global Warming," www.undoit.org/graphics/undoit_steps.pdf; Environment Canada One Tonne Challenge, <http://www.climatechange.gc.ca/english/publications/announcement/challenge.html>

SIMPLE STEPS TO ENERGY SAVINGS

	Cost to Implement	Annual Cost Savings	Annual GHG Reduction (tonnes)^	Notes
Lighting				
Occupancy Sensors	\$30.00	150	1.5	
Photo Sensors/Timers	\$50.00	150	1	
Compact Fluorescents	\$7.00	30	0.2	
T8 Fluorescent Lighting	\$70.00	30	0.3	
Reflectors	\$10.00	***	***	
LED Exit Signs	\$30.00	20	0.3	
Heating/Cooling				
Closing Door	Free	***	***	
Clean Rads/Baseboard Heaters	Free	***	***	
Programmable Thermostat	\$100.00	120	0.5	Enbridge Incentive \$15
Ceiling Fans	\$100.00	***	***	
Changing Filters	\$10.00	25	0.2	
Energy Efficient Furnace	\$3,000.00	700	***	Enbridge Incentive \$15
Energy Efficient Air Conditioner	\$450.00	50%	0.2	Keep Cool Incentive \$65
Windows/Shading				
Insulating Plastic Sheet	\$30.00	25%	***	
Shades/Awning	\$50.00	***	***	
Double-Paned Windows	250-500	30-40%	0.5	
Trees	250-500	40%	0.01	
Draft Proofing				
Expandable Foam	\$10.00	40	0.3	
Weatherstripping	\$30.00	40	0.3	
Foam Pads/Plastic Plugs	\$10.00	--	--	
Appliances				
Turn off at night	Free	15	0.1	
ENERGY STAR Products	***	40	0.2	
Water				
Lower thermostat on hot water tank	Free		0.1	
Insulate Pipes	\$10.00	15	--	
Insulate Hot Water Tank	\$30.00	--	0.1	
Water Saving Kit*	\$15.00	30%	***	
Waste				
Yellow Bag Program	***	***	1.4	Based on a 10% Reduction
Rewarding Customers	Free	***	***	

* Kit includes aerators, low-flow showerheads, and toilet dams

*** Savings Dependant on Situation

^ GHG = Greenhouse gas emission reduction measured in carbon dioxide equivalent (CO2e)

Name/Title: **Energy Star Guidelines for Energy Management**
 Website: <http://www.energystar.gov/>
 Source: Energy Star/EPA
 Type of Organization: US Govt program
 Country: US
 Type: Worksheets
 Description: Guide provides general procedure for calculating and assessing the affordability and ROI. Website has worksheets to calculate ROI
 Intended Audience/Users: Not specifically retail but equally useful to retail, households and businesses of all sizes
 Tools/Measurements: Website has worksheets to calculate ROI. Also has several ideas and recommendations for setting priorities.
 Standards: Provides calculations based on 'typical' values

Environmental Factors Addressed

Corporate Environmental Policies ¹	No
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	No
Supply Chain/Purchasing ⁵	No
Green Products ⁶	No
Environmental Charity Giving ⁷	No
Solid Waste ⁸	No
Water ⁹	No
Staff Training ¹⁰	No
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	5

Energy Star Calculators:

Example: Calculate Potential Savings from Power Managing Your Computers

Calculator Inputs

Use the basic calculator inputs below to estimate your energy and dollar savings from activating power management on your computer monitors and your computer boxes (CPU, hard drive, etc.). Enter the number of units to be power managed and the price of electricity (a national commercial average of 7.1 cents per kWh is the default).

For a more advanced calculator, that allows you to adjust your default settings, click on the Advanced tab above.

	Monitors:	Computer boxes:
Number of Units to Be Power Managed ¹ :	<input type="text" value="100"/>	<input type="text" value="100"/>
Electricity Cost (¢ / kWh):	<input type="text" value="7.1"/>	

Savings Results

Energy	Monitors:	Computer boxes:	Totals:
Current Use (kWh):	<input type="text" value="47,739"/>	<input type="text" value="36,937"/>	<input type="text" value="84,676"/>
Future Use (kWh):	<input type="text" value="9,639"/>	<input type="text" value="7,546"/>	<input type="text" value="17,185"/>
Savings (kWh):	<input type="text" value="38,100"/>	<input type="text" value="29,391"/>	<input type="text" value="67,491"/>
Number of Homes Lit ⁶ :	<input type="text" value="30"/>	<input type="text" value="24"/>	<input type="text" value="54"/>

Dollars	Monitors:	Computer boxes:	Totals:
Current Cost (\$):	<input type="text" value="\$3,389.46"/>	<input type="text" value="\$2,622.55"/>	<input type="text" value="\$6,012.01"/>
Future Cost (\$):	<input type="text" value="\$684.37"/>	<input type="text" value="\$535.77"/>	<input type="text" value="\$1,220.14"/>
Savings (\$):	<input type="text" value="\$2,705.09"/>	<input type="text" value="\$2,086.78"/>	<input type="text" value="\$4,791.87"/>
% Saved:	<input type="text" value="80%"/>	<input type="text" value="80%"/>	<input type="text" value="80%"/>

Pollution Prevented	Monitors:	Computer boxes:	Totals:
Lbs CO ₂ ⁷ :	<input type="text" value="54,483"/>	<input type="text" value="42,029"/>	<input type="text" value="96,512"/>
Tons CO ₂ ⁸ :	<input type="text" value="27"/>	<input type="text" value="21"/>	<input type="text" value="48"/>
Cars Off the Road ⁹ :	<input type="text" value="5"/>	<input type="text" value="4"/>	<input type="text" value="9"/>
Acres of Trees Planted ¹⁰ :	<input type="text" value="7"/>	<input type="text" value="6"/>	

Name/Title: **LEED**
 Website: <http://www.usgbc.org/DisplayPage.aspx?CategoryID=19>
 Source: US Green Building Council
 Type of Organization: Non-profit coalition of builders
 Country: US
 Type: Standard
 Description: Rating system developed in conjunction with the US EPA
 Intended Audience/Users: Building industry and building owners and tenants
 Tools/Measurements: Work sheets with standards and assigned values. Different worksheets for new buildings, building interiors, building exteriors and shell. Assigned point system (credits)
 Standards: Specific factors, LEED certification
 Comment: LEED has developed a detailed Green Building Guide for Retail which includes energy, water consumption, waste management, watershed protection, site selection and management, employee transportation, lighting, heating and other energy consumption

Environmental Factors Addressed

Corporate Environmental Policies ¹	No
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	No
Green Products ⁶	✓
Environmental Charity Giving ⁷	No
Solid Waste ⁸	No
Water ⁹	No
Staff Training ¹⁰	no
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	No
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	6

US Green Building Council: LEED Standards for Commercial Interiors

Note: Similar Standards exist for New Construction, Existing Buildings and Commercial Shell

Yes	?	No			
0	0	0	Sustainable Sites		Possible Points: 7
			Credit 1	Site Selection - Select a LEED Certified Building - OR -	3 (Max)
				Locate the tenant space in a building with following characteristics :	
			Option 1A	Brownfield Redevelopment	1/2
			Option 1B	Stormwater Management: Rate and Quantity	1/2
			Option 1C	Stormwater Management: Treatment	1/2
			Option 1D	Heat Island Reduction, Non-Roof	1/2
			Option 1E	Heat-Island Reduction, Roof	1/2
			Option 1F	Light Pollution Reduction	1/2
			Option 1G	Water Efficient Irrigation: Reduce by 50%	1/2
			Option 1H	Water Efficient Irrigation: No Potable Use or No Irrigation	1/2
			Option 1I	Innovative Wastewater Technologies	1/2
			Option 1J	Water Use Reduction: 20% Reduction	1/2
			Option 1K	Onsite Renewable Energy	1/2 to 1
			Option 1L	Other Quantifiable Environmental Performance	1/2 to 3
			Credit 2	Development Density and Community Connectivity	1
			Credit 3.1	Alternative Transportation, Public Transportation Access	1
			Credit 3.2	Alternative Transportation, Bicycle Storage & Changing Rooms	1
			Credit 3.3	Alternative Transportation, Parking Availability	1
0	0	0	Water Efficiency		Possible Points: 2
			Credit 1.1	Water Use Reduction - 20% Reduction	1
			Credit 1.2	Water Use Reduction - 30% Reduction	1
0	0	0	Energy & Atmosphere		Possible Points: 12
			Prereq 1	Fundamental Commissioning	Required
			Prereq 2	Minimum Energy Performance	Required
			Prereq 3	CFC Reduction in HVAC&R Equipment	Required
			Credit 1.1	Optimize Energy Performance - Lighting Power	3
			Credit 1.2	Optimize Energy Performance - Lighting Controls	1
			Credit 1.3	Optimize Energy Performance - HVAC	2
			Credit 1.4	Optimize Energy Performance - Equipment and Appliances	2
			Credit 2	Enhanced Commissioning	1
			Credit 3	Energy Use, Measurement & Payment Accountability	2
			Credit 4	Green Power	1

Yes	?	No					
0	0	0	Materials & Resources			Possible Points	14
			Prereq 1	Storage and Collection of Recyclables		Required	
			Credit 1.1	Tenant Space, Long Term Commitment		1	
			Credit 1.2	Building Reuse, Maintain 40% of Interior Non-Structural Compon.		1	
			Credit 1.3	Building Reuse, Maintain 60% of Interior Non-Structural Compon.		1	
			Credit 2.1	Construction Waste Management, Divert 50% From Landfill		1	
			Credit 2.2	Construction Waste Management, Divert 75% From Landfill		1	
			Credit 3.1	Resource Reuse, 5%		1	
			Credit 3.2	Resource Reuse, 10%		1	
			Credit 3.3	Resource Reuse, 30% Furniture and Furnishings		1	
			Credit 4.1	Recycled Content, 10% (post-consumer + 1/2 pre-consumer)		1	
			Credit 4.2	Recycled Content, 20% (post-consumer + 1/2 pre-consumer)		1	
			Credit 5.1	Regional Materials, 20% Manufactured Regionally		1	
			Credit 5.2	Regional Materials, 10% Extracted and Manufactured Regionally		1	
			Credit 6	Rapidly Renewable Materials		1	
			Credit 7	Certified Wood		1	
0	0	0	Indoor Environmental Quality			Possible Points	17
			Prereq 1	Minimum IAQ Performance		Required	
			Prereq 2	Environmental Tobacco Smoke (ETS) Control		Required	
			Credit 1	Outside Air Delivery Monitoring		1	
			Credit 2	Increased Ventilation		1	
			Credit 3.1	Construction IAQ Management Plan, During Construction		1	
			Credit 3.2	Construction IAQ Management Plan, Before Occupancy		1	
			Credit 4.1	Low-Emitting Materials, Adhesives and Sealants		1	
			Credit 4.2	Low-Emitting Materials, Paints and Coatings		1	
			Credit 4.3	Low-Emitting Materials, Carpet Systems		1	
			Credit 4.4	Low-Emitting Materials, Composite Wood and Laminate Adhesives		1	
			Credit 4.5	Low-Emitting Materials, Systems Furniture and Seating		1	
			Credit 5	Indoor Chemical and Pollutant Source Control		1	
			Credit 6.1	Controllability of Systems, Lighting		1	
			Credit 6.2	Controllability of Systems, Temperature and Ventilation		1	
			Credit 7.1	Thermal Comfort - Compliance		1	
			Credit 7.2	Thermal Comfort - Monitoring		1	
			Credit 8.1	Daylight & Views - Daylight 75% of Spaces		1	
			Credit 8.2	Daylight & Views - Daylight 90% of Spaces		1	
			Credit 8.3	Daylight & Views - Views for 90% of Seated Spaces		1	
0	0	0	Innovation & Design Process			Possible Points	5
			Credit 1.1	Innovation in Design		1	
			Credit 1.2	Innovation in Design		1	
			Credit 1.3	Innovation in Design		1	
			Credit 1.4	Innovation in Design		1	
			Credit 2	LEED™ Accredited Professional		1	
0	0	0	Totals (pre-certification estimates)			Possible Points	57

Name/Title: **US Business for Social Responsibility Assn (BSR) on Sustainable Business Practices**
 Website: <http://www.bsr.org/AdvisoryServices/Environment.cfm>
 Type of Organization: Association
 Country: US
 Type: Advice
 Description: Provides members with links to standards, reasons to participate and examples of best practices
 Intended Audience/Users: Member companies
 Tools/Measurements: None: Reference to external sources
 Standards: Guide and summary of external sources

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	No
Supply Chain/Purchasing ⁵	No
Green Products ⁶	✓
Environmental Charity Giving ⁷	✓
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	11

US BSR Position

As global awareness and concern about the long-term health of the world's environment increase, some stakeholders and business leaders have begun to call on the business community to play a major role in moving the global economy toward "sustainability." This concept arose from a 1987 report of the UN World Commission on Environment and Development (the Brundtland Report), which defines sustainability as "meeting the needs of the present without compromising the ability of future generations to meet their needs." The definition includes both environmental and social goals, recognizing that long-term environmental protection requires appropriate economic development, especially in developing countries.

Sustainability in the business context represents a progression beyond environmental regulatory compliance, eco-efficiency efforts such as energy efficiency and pollution prevention, and environmental risk management to a business model that gauges performance by a "triple bottom line." The "triple bottom line" adds environmental and social performance to traditional measures of economic performance.

Business Importance

Awareness of the business value of sustainability practices is growing. The following are examples of how sustainability initiatives create value for companies:

- **Access to Capital:** Sustainability is increasingly viewed as proactive risk management, making companies with sustainability policies more attractive to investors and financiers.
- **New Market Development:**
- **Asset Retention:**
- **Brand Image and Customer Retention:**
- **Proactive and Efficient Approach to Regulations:**
- **Innovation:**

Key Developments

- **Increase in Sustainability Reports: Growth of Markets Concerned with Sustainable Products and Services**
- **Strategic Partnerships:** Businesses are forming partnerships with nongovernmental organizations in order to understand emerging sustainability issues, & create business opportunities.
- **Financial Markets:** Financial markets increasingly recognize and reward companies exhibiting sustainable business practices.
- **Government-Industry Partnership Initiatives:**

Recognized External Standards

In many cases, these performance standards and reporting standards are complementary.

- **The Coalition for Environmentally Responsible Economies (CERES) Principles:** Audits and Reports: We will conduct an annual self-evaluation of our progress in
- **Global Reporting Initiative Sustainability Reporting Guidelines:**
- **The Global Compact:** The Global Compact is a United Nations initiative that promotes corporate responsibility by advancing universal values in business operations around the world.
- **The International Chamber of Commerce Business Charter for Sustainable Development:**

Implementation Steps

- **Bring Top Management on Board:**
- **Create a Mission Statement or Policy Goals:**
- **Seek Outside Perspectives and Expertise:**
- **Educate Employees and Create Cross-function Sustainability Teams:**
- **Adopt Life-Cycle Thinking:**
- **Develop Strategies for Linking Sustainability to the Business:**
- **Involve Suppliers and Customers in Sustainability Initiatives:**
- **Establish Benchmarks and Measure Progress:**
- **Celebrate Successes and Share Lessons Learned**

Name/Title: **Eco-Biz Assessment**
 Website: http://www.epa.qld.gov.au/environmental_management/sustainability/industry/ecobiz_queensland/
 Source: Eco-Biz - Queensland (Note Eco-Biz exists internationally, no central website)
 Type of Organization: Government
 Country: International
 Type: Worksheets
 Description: Detailed calculations to assess business, provide advice and resources, can have on-site assessment and program development
 Intended Audience/Users: All business and Retail establishments
 Tools/Measurements: Comprehensive worksheets with drop downs and pop-up explanations and assistance. Worksheets do automatic calculations on current usage, costs and impact on net revenue. Easy to use, additional tools and assistance available
 Standards: Summary page converts info from worksheets into ghg emissions and other measurements. Does not prescribe numerical standards but compares to industry wide.

Environmental Factors Addressed

Corporate Environmental Policies ¹	No
Energy Efficiency ²	✓
Green Energy ³	No
Transportation ⁴	No
Supply Chain/Purchasing ⁵	No
Green Products ⁶	No
Environmental Charity Giving ⁷	No
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	No
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	No
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	No
Total Elements Addressed (✓)	4

Name/Title: **American Society of Heating, Refrigeration, & Air Conditioning Engineers (Ashrae) Engineering for Sustainability "Roadmap to Sustainability"**

Website: http://www.ashrae.org/content/ASHRAE/ASHRAE/ArticleAltFormat/200621485921_886.pdf

Source: Type of Organization: Professional Association

Country: US

Type: Standard

Description: Beginning 2006, education for members, partnering with standards & other organizations, guidelines

Intended Audience/Users: Engineers, membership

Tools/Measurements: Tools being developed to provide membership with ability to improve sustainable energy use. Currently have detailed information on energy and exhaust of hvac equipment

Standards: None as yet, will be developed 2006 to 2008, linked to existing standards

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	No
Supply Chain/Purchasing ⁵	No
Green Products ⁶	✓
Environmental Charity Giving ⁷	No
Solid Waste ⁸	No
Water ⁹	No
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	8

Ashrae: Roadmap to Sustainability

ASHRAE's Sustainability Roadmap follows a set of overarching goals:

- Expand our efforts to foster sustainable buildings.
- Conduct our own affairs in a sustainable manner.
- Lead in researching technologies that enable the design and application of sustainable HVAC&R equipment and systems.
- Integrate building sustainability principles, effective practices and emerging concepts into all appropriate ASHRAE standards, guidelines, research, Handbook chapters and publications.
- Partner with appropriate sustainability advocacy organizations where our strengths are complementary.
- Develop materials and programs related to sustainability to educate and inspire the current and next generation of members.

The Roadmap identifies and quantifies ASHRAE's sustainability impacts, beginning with the process of setting goals and continuing through implementing strategies for improving those impacts in the years ahead.

Milestones:

Implementation of the recommendations should be accomplished by existing ASHRAE committees and councils. It is not the desire to create additional bureaucracy to manage the sustainability initiative. However, the Society should maintain at least an ad hoc function for the first several years to oversee the sustainability efforts and to serve as internal champion to guide sustainability implementation.

To ensure the success of Roadmap implementation, the following milestones have been established:

- 2006 ASHRAE Winter Meeting – Liaisons appointed from the Society to organizations with whom ASHRAE partners on sustainability initiatives.
- Calendar Year 2006 – Implement various public relations and marketing initiatives, including creating the Green Team, exploring sustainability as a component of the AHR Expo, re-focusing the ASHRAE Technology Awards on sustainability achievements, and writing articles for related industry publications describing sustainability practices and which provide ASHRAE guidance.
- 2006 ASHRAE Annual Meeting – Conduct this meeting as a sustainable meeting, conforming to accepted sustainability guidelines for meeting organization and operation.
- 2006 ASHRAE Annual Meeting – Make the ASHRAE Headquarters renovation project a LEED EB project.
- 2006 ASHRAE Annual Meeting – Technology Council to move sustainability-related research projects up in priority and monitor their implementation to ensure timely completion.
- 2007 ASHRAE Winter Meeting – ASHRAE Technical Committee 2.8 “Building Environmental Impacts and Sustainability” review ASHRAE materials and literature and make recommendations to the Society's Technology Council and Publishing and Education Council regarding needed projects and publications.
- 2007 ASHRAE Annual Meeting – Offer online based learning for sustainability and certification program for building operators.
- 2007 ASHRAE Annual Meeting – Funding provided such that publication of the Advanced Energy Design Guide series is accelerated by one year from originally scheduled completion dates.
- 2008 ASHRAE Winter Meeting – Develop rating systems to certify building operational performance for sustainability.
- 2008 ASHRAE Annual Meeting – Offer a full complement of publications that provide sustainable design guidance for all types of buildings and that make available life cycle cost analysis information of building components and systems.
- 2009 ASHRAE Winter Meeting – Partner with other organizations to develop standards on all aspects of sustainable building design and operation, including recyclability as well as a standard articulating a sustainability performance metric.
- 2009 ASHRAE Winter Meeting – Publish guides for building owners that emphasize the benefits of decision making based on life-cycle-cost analysis.

ASHRAE GreenGuide (2003)

This nearly 200-page green guide offers essential reference and guidance to HVAC&R system designers involved in green or sustainable building design. The GreenGuide is a step-by-step manual for the entire building lifecycle, from the very earliest stages of a green building design project and through to the resulting structure's construction, operation, maintenance, and eventual demolition.

- Divided into three sections: "Basics," "The Design Process," "Post-Design -- Construction to Demolition."
- Covers green design techniques applicable to related technical disciplines, such as plumbing and lighting.
- Includes 29 "Green Tips," specific measures for improving sustainability. Tips include "Hybrid Ventilation," "Ground-Source Heat Pumps" and "Direct-Contact Water Heaters."
- Includes sidebars featuring case studies, checklists, and other practical information.
- Size: 8.5" X 11"
- Soft cover

Name/Title: **California Standards for Energy Consumption and reduction for Non-Residential Buildings**

Website: http://energy.ca.gov/title24/2005standards/nonresidential_manual.html

Type of Organization: Government

Country: US

Type: Standard

Description: Legislation. Detailed standards and reduction of consumption for new and existing building. Stringent and mandatory standards for lighting, hvac and all other energy consumption in buildings

Intended Audience/Users: All building owners and occupants

Tools/Measurements: Very specific upper limits on energy consumption

Standards: Specified standards on energy consumption in buildings and by time, specified by identified California climate zones

Environmental Factors Addressed

Corporate Environmental Policies ¹	No
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	No
Supply Chain/Purchasing ⁵	No
Green Products ⁶	No
Environmental Charity Giving ⁷	No
Solid Waste ⁸	No
Water ⁹	No
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	No
CSR Reporting ¹⁴	No
Total Elements Addressed (✓)	3

California Mandatory Energy Savings Compliance

Experts believe that burning fossil fuel is a major contributor to global warming; carbon dioxide is being added to an atmosphere already containing 25% more than it did two centuries ago. Carbon dioxide and other greenhouse gasses create an insulating layer around the earth that leads to global climate change.

Energy Commission research shows that most of the sectors of the State economy face significant risk from climate change including water resources (from reduced snow pack), agriculture, forests, and the natural habitats of a number of indigenous plants and animals.

Scientists recommend that actions be taken to reduce emissions of carbon dioxide and other greenhouse gasses. While adding scrubbers to power plants and catalytic converters to cars is a step in the right direction, those actions do not limit the carbon dioxide we emit into the atmosphere. Using energy efficiently is a far-reaching strategy that can make an important contribution to the reduction of greenhouse gasses.

The National Academy of Sciences has urged the country to follow California's lead on such efforts, saying that conservation and efficiency should be the chief element in energy and global warming policy. Their first efficiency recommendation was simple: Adopt nationwide energy efficient building codes. Energy conservation will not only increase comfort levels and save California money, but it will also play a vital role in creating and maintaining a healthy environment.

Mandatory Measures and Compliance Approaches

In addition to the mandatory measures (Section 1.6.1), the Standards provide two basic methods for complying with Nonresidential energy budgets: the prescriptive approach and the performance approach. The mandatory measures must be installed with either of these but note that mandatory measures may be superseded by more stringent measures under the prescriptive approach.

- The prescriptive approach (composed of prescriptive requirements described in Chapters 3, 4, 5, and 6) is the simpler. Each individual energy component of the proposed building must meet a prescribed minimum efficiency. The prescriptive approach offers relatively little design flexibility but is easy to use. There is some flexibility for building envelope components, such as walls, where portions of the wall that do not meet the prescriptive insulation requirement may still comply as long as they are area-weighted with the rest of the walls, and the average wall performance complies.

- The performance approach (Chapter 8) is more complicated but offers considerable design flexibility. The performance approach requires an approved computer software program that models a proposed building, determines its allowed energy budget, calculates its energy use, and determines when it complies with the budget.

Design options such as window orientation, shading, thermal mass, zonal control, and building configuration are all considered in the performance approach. This approach is used because of the flexibility and because it provides a way to find the most cost-effective solution for complying with the Standards.

The Standards provide two basic methods for complying with Nonresidential energy budgets: the prescriptive approach and the performance approach. The mandatory measures must be installed with either of these but note that mandatory measures may be superseded by more stringent measures under the prescriptive approach.

What is included: **Building Envelope, Mechanical, Indoor Lighting, Outdoor Lighting**

Performance Approach

The performance approach allows compliance through a wide variety of design strategies and provides greater flexibility than the prescriptive approach. It is based on an energy simulation model of the building. The Standards specify the method for determining an energy budget for the building. This is known as the *custom energy budget*, because it is generated on a case-by-case basis. This energy budget represents the upper limit of energy use allowed for that particular building.

Name/Title: **Do-It-Yourself Energy Audit for Business**
 Website: <http://www.texasenergypartnership.org/>
 Source: Texas
 Type of Organization: Government
 Country: US
 Type: Standard
 Description: Worksheets and advice for businesses to use to assess energy consumption
 Intended Audience/Users: Small and Medium Size Enterprises (SME)
 Tools/Measurements: Worksheets and advice
 Standards: None

Environmental Factors Addressed

Corporate Environmental Policies ¹	No
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	No
Supply Chain/Purchasing ⁵	No
Green Products ⁶	No
Environmental Charity Giving ⁷	No
Solid Waste ⁸	No
Water ⁹	No
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	No
Total Elements Addressed (✓)	5

Texas Assistance to Business App 1V

How To Conduct an Energy Audit

Virtually every municipal or business enterprise could implement some energy conservation measures. But without even an initial energy audit, it is difficult to figure out where to conserve energy. An initial energy audit will show you where and how energy is being used and will identify where potential savings can be made.

Do you need a professional energy audit to pinpoint energy losses and recommend improvements?

It is not always necessary to start with a full scale detailed energy audit. You or your staff know your own workplace best. Just working on the premises, day by day, will tell you a lot about where your leaks and drafts are and which parts of your operations are large energy users. You're the expert in your business, and you know best how your business functions. You can do your own initial walk through audits first to identify those energy losses, which can be corrected by maintenance or operational actions. You may be amazed at how much can be done at little or no cost. You need to start monitoring your energy consumption, just as you record other costs in your operations. The results will help point the way to potential cost-effective energy-saving measures.

Many organizations have found that conducting their own energy audit has reaped benefits beyond their expectations. Every situation is different and must be individually reviewed and evaluated but on average it's been shown that an audit will reveal energy inefficiencies which when remedied, can reduce your energy bill by 10 to 30 percent.

If, after you've evaluated the findings in your own audit, a more detailed technical analysis of your energy consumption seems necessary, then you can contract a professional energy-management specialist to conduct an energy audit and assist you to identify potential improvements. Your audit information will provide the important preliminary data required for an in-depth analysis.

Having made the decision to conduct an energy audit...

Assign the overall responsibility to one person. If your operations are small, this person could be you. If your operation is large enough, you should set up an energy management committee responsible for formulating and co-ordinating an energy conservation program to provide input from all areas of your operations.

Record the following information:

Electric power costs - current rate structure; discounts or taxes; demand and consumption readings for the past 12 months (check your utility bills for this information).

Natural gas costs - current rate structures; discounts; or taxes; amount purchased monthly.

Other energy purchased - unit cost, major usage, amount purchased monthly.

If available, study the operating and design manuals of your equipment; check daily logs and maintenance schedules; compare recent system changes, and of course, any recent renovations, with previous renovations and previous records. Collect anything relevant to energy use in your type of facility into a file for future reference.

Collect basic data. It may take a little time but it's well worth it - because identifying your energy usage is half way to reducing it.

Make this a team effort. Enlist the assistance of the building supervisor and someone from maintenance, from the front office; shift foreman, a machinist or accounting clerk. Each is an expert in a different area and will contribute a different perspective on energy use.

Next take a walk through survey of your facilities. Use the "Hunting for Energy Savings" checklist, shown below, as a simple guide.

A fairly detailed [Facility Audit form](#) is available which can be printed and filled out for each facility, building or operation. Use this Facility Audit form to detail each facilities characteristic's, equipment and energy usage as you conduct your initial audits.

Hunting for Energy Savings ???

Here are a few examples of what to look for:

Check for cracks and gaps around doors and windows.

Yes No

- Does weatherstripping need replacing?
- Are cracks well sealed around windows, doors, wall sidings, block foundations?
- Is the building well insulated?

Identify energy losses due to inefficient use of space or equipment.

Yes No

- Are machines shut down when not in use?
- Are exhaust fans and lights turned off when premises are vacant?
- Are building temperatures set back during non-use periods?

Maintain equipment.

Yes No

- Is equipment maintained so that it is operating at maximum efficiency?

Check the furnace. A minor burner adjustment can be a major factor in reducing fuel usage.

Yes No

- Is it operating efficiently?
- Is the filter clean?

Check all motors.

Yes No

- Are the fan belts at the correct tension and in good condition?
- Is the equipment's load compatible with the manufacturer's specifications?

Examine the lighting. Are you using efficient types of lighting?

Yes No

- Are areas overlit?
- Are you making the most of available light? Natural sunlight, when used strategically can reduce lighting costs and the sun's heat can be used to reduce heating needs.

Check the thermostat

Yes No

- Does the area need to be this hot in winter?
- In summer does the air-conditioner need to be set so low
- Monitor your energy consumption. A change in consumption may quickly point to equipment malfunction.

Apply your own expertise. You know best how your operations work.

Here is some additional information you will need to fully complete your initial energy audit.

Type of building construction and design features; location of windows and doors and type of material and design; levels of insulation; normal operating and occupancy hours; temperature settings during occupied and unoccupied hours.

Ventilation information such as air volumes and motor sizes relative to the air make-up and exhaust systems.

Lighting information, including type of lights used, total wattage, and hours of use.

Processes used, if any, with appropriate energy data. Basic energy-use data is usually recorded on the nameplate of each unit, for example:

- electrical motor sizes & efficiency ratings
- refrigeration equipment
- compressors and turbines
- combustion and heat-recovery systems

Equipment scheduling, whether manual or by instrumentation and controls.

You may need to contact equipment suppliers, contractors, or an energy consultant to understand fully the energy aspects of specific pieces of equipment or systems. Check over the following list. Is this information readily available? Do you know where to obtain the information? If any operating manuals have been mislaid, contact the equipment manufacturer or supplier for replacement copies. If you are leasing the premises, ask the building owner for a copy of the architectural, mechanical and electrical drawings. This information will be useful whether you do your own energy audit or have your facility audited by professionals.

Additional information that you should have available includes:

- building architectural drawing
- building mechanical drawings
- building electrical drawings
- operating and usage schedules
- production-schedule records
- air balance or commissioning reports
- equipment specifications
- operating manuals
- instrumentation design and schedule.

So now you know where energy is being used and where some savings can be made in your facility. But remember, collecting data and conducting a walk-through audit is a worthless exercise without interpretations and recommendations. Cost-benefit analysis is crucial in determining whether changes are worthwhile.

Additional Worksheets:

Benchmarking Your Building

Walkthrough Facility Audit

How to Collect Data

Lighting Savings Worksheet

Texas Senate Bill 5 Clean Air Act

Name/Title: **The Carbon Trust “Making Business Sense of Climate Change”**

Website: <http://www.thecarbontrust.co.uk/energy/pages/home.asp>

Type of Organization: Government funded agency to assist business to reduce emissions

Country: UK

Type: Worksheets

Description: Supported by Welsh, Scottish and English governments. Customized action plan, planning and calculation tools, fact sheets, descriptions, plain English action-oriented resources

Intended Audience/Users: Businesses of all types and sizes, with customized sections for retail, further customized by size of organization and experience in energy/waste/water reduction

Tools/Measurements: Work sheets, fact sheets, information on broad range of technological and simple solutions, lighting, heating, refrigeration. Measure percentage savings potential

Standards: None prescribed, based on percentage reduction in costs

Environmental Factors Addressed

Corporate Environmental Policies ¹	No
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	No
Green Products ⁶	No
Environmental Charity Giving ⁷	No
Solid Waste ⁸	No
Water ⁹	No
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	No
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	No
Total Elements Addressed (✓)	5

http://www.thecarbontrust.co.uk/energy/pages/page_27.asp

The Carbon Trust provides free, practical advice to business and public sector organisations to help you reduce energy use. Saving energy saves you money – and helps combat climate change by cutting carbon emissions.

Where do I start?

[The benefits of saving energy?](#)
[Simple tips for instant savings](#)
[Order your Starter Pack now](#)

I want to learn more...

Create your own **Action Plan**
Free **site surveys** and follow-up support
Information Centres: - our products and services

Action Plan:

Interactive Worksheet:
Sector: *Retail/Wholesale*
Size: *Small/Medium/Large*
Experience: *Beginner/Moderate/Advanced*

Resultant Action Sheet for Small Beginner (links for each item)

Step 4 of 4

Sector: Retail/Wholesale **Size:** Small **Experience:** Beginner

There are around 400,000 small retail companies in the UK. The main energy consumption areas are lighting, space heating and refrigeration (where used).

View My Action Plan

Top Rive Actions

Air Conditioning	Keep Customers happy, control shop temperatures
Heating	Night blinds on retail chilled and refrigerated cabinets help to limit the amount of cold air that escapes and reduce store's heating costs
Lighting	Reduce your store's overnight electricity use
Refrigeration	Replace tungsten bulbs with compact fluorescent lamps to reduce consumption by up to 80%
Ventilation	
More technologies	Undertake regular maintenance and avoid expensive problems later on

Actions

Heating

▼ [Keep customers happy, control shop temperatures](#)

Ensure your store's heating and cooling thermostats are set correctly.

If it is cold outside, your customers will be wearing warmer clothing but you could be heating the area to keep staff wearing short sleeved uniforms comfortable. Heat to around 19°C to maximise comfort.

Over cooling in the summer will have a similar effect. Either way your customers will be uncomfortable which could shorten their visit. **Raise temperature settings for cooling and reduce settings for heating.**

This also increases the temperature gap between your heating and cooling, preventing them operating together and increasing the time that neither will be operating.

Multiple resources online and downloadable to assist retailers in taking action
Also free consultation and in store assessments.

Name/Title: **BREEAM Retail 2005 (Building Research Establishment Environmental Assessment Monitor)**
 Website: <http://www.breeam.org/>
 Type of Organization: Association: Research Non-profit
 Country: UK
 Type: Standard
 Description: Point system for evaluating environmental responsibility in retail related establishments
 Intended Audience/Users: Retailers of all sizes and types including shopping centres
 Tools/Measurements: Detailed checklist on environmental building design, retrofits and operation. Point system on criteria

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	No
Supply Chain/Purchasing ⁵	No
Green Products ⁶	No
Environmental Charity Giving ⁷	No
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	No
CSR Reporting ¹⁴	No
Total Elements Addressed (✓)	8

BREEAM Retail Audit

(Building Research Establishment Environmental Assessment Method)

UK

Who can use?

1. General shops
2. Service providers: banks, offices, post offices
3. Supermarkets/superstores
4. Retail Warehouses
5. Showrooms

Credits (Points in Checklist) for building design, retrofits and operation

Categories:

Energy: 27 Criteria: Lighting, metering, maintenance, clean energy source, refrigeration, laundry, elevators, energy management

Transport: 11 Criteria: Proximity to public transit and provisioning for non-auto transportation such as bicycles and pedestrian ways, freight partnerships, building user travel surveys

Water: 11 Criteria: Water conservation, metering, maintenance of fittings, reclaiming rainwater and greywater, irrigation, consumption monitoring

Materials and Waste: 16 Criteria: Reduce, Reuse, Recycle, use of environmentally friendly materials, safe disposal, composting

Land Use & Ecology: 7 Criteria: Re-use land, on land of low ecological value, ecological enhancement, protection of ecological features, low long term impact on biodiversity

Pollution: 12 criteria: Safe refrigeration, low emissions from heating source, minimize water pollution, light pollution, noise pollution

Retailer Management: 14 Criteria: Construction impacts, tenant and customer engagement, building user education and training, corporate environmental policy, company purchasing policy

Health & Well-being: 12 Criteria: Failsafe humidification, minimise contaminant risk, lighting levels, parking lot security, internal air pollution, maintenance schedules, smoking policy, ventilation

Name/Title: **Envirowise UK Government**
 Website: <http://www.envirowise.gov.uk/page.aspx?o=168995>
 Type of Organization: Government
 Country: UK
 Type: Worksheets
 Description: Guides that provide step-by-step improvements and worksheets to calculate consumption and costs by energy savings, waste reduction, water management, supply chain management
 Intended Audience/Users: Retailers of all sizes and types primarily geared to small and medium size
 Tools/Measurements: Easy to use worksheets with explanations and descriptions in plain English. Worksheets to calculate usage and cost
 Standards: No specific standards, but suggest ways to calculate and set goals

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	✓
Transportation ⁴	No
Supply Chain/Purchasing ⁵	No
Green Products ⁶	No
Environmental Charity Giving ⁷	No
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	No
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	No
Total Elements Addressed (✓)	7

Energy and your store - getting started
<http://www.envirowise.gov.uk/page.aspx?o=168995>

Step 1: Fact-finding mission

Ask yourself the following questions:

- Who is responsible for energy management in the store?
- What temperature are thermostats set at for heating?
- Does anyone monitor the temperature of the building?
- Do you have energy efficient light bulbs and who is responsible for replacing light bulbs?
- Are there rooms/areas where lights are often left on?

Step 2: Count the cost

Look through previous energy bills then print out and complete the form here to get an idea of how much waste costs your store.

- Find out from your bills the number of units used, the supply cost and the Climate Change Levy (CCL). For more information on environmental legislation that is relevant to the retail sector please follow the link to the Legal Eagle page.
- If you have the information it is best to enter the monthly costs of energy for the whole of last year to get an even picture of what energy is costing you. If there is no information available, start collecting it now and monitor the costs over the next three months.
- Add up the columns and fill in the totals in the boxes.
- Now you know how much energy is costing you, make some changes and then monitor the costs again. Then work out your savings!

Download and print the 'Energy costs in your store' PDF.

Step 3: Action planning

Look at the questions found here. For each question you answer 'no', there is the potential to save money.

Treat each negative answer as a possible action — tackle them one at a time. These actions should complement your business, not take it over. By looking at them one at a time, you can add each into the business and then have time to look at the next one.

Step 4: Action list

Use the action list here to keep a record of who has been given responsibility for which action and when the critical dates are.

Sample Worksheets

ENERGY COSTS IN YOUR STORE

Month	Units consumed	Supply charge (£)	Service charge (£)	CCL charge (£)	Total cost (£)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
Total					

How can we reduce energy costs?

Are staff encouraged to switch off lights and electrical appliances when not in use?	Yes	No
Are motion detectors and/or timers fitted to lights and electrical equipment?	Yes	No
Is the heating thermostat set to 19°C throughout the building?	Yes	No
Are timers on heaters and lights set correctly?	Yes	No
Are door seals on refrigerators and freezing areas in good condition?	Yes	No
Are windows and doors draft-proofed?	Yes	No

Name/Title: **Infomil**
 Website: **www.infomil.nl**
 Source: Infomil website
 Type of Organization: Datacentre for local governments
 Country: The Netherlands
 Type: Advise
 Description: This website is intended for local governments. It translates the environmental laws of the national and European government, to practical information how to measure and carry out the policies. In addition, they provide methods and examples of saving money by being environmentally friendly. Therefore this site is also very useful for businesses.
 Intended Audience/Users: Local governments
 Tools/Measurements: Database, magazine, meetings.
 Standards: None

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	No
Transportation ⁴	No
Supply Chain/Purchasing ⁵	No
Green Products ⁶	No
Environmental Charity Giving ⁷	No
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	No
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	No
Total Elements Addressed (✓)	6

Topics on www.infomil.nl

Health and Environment

- Health and Environment
- Asbestos
- Substances policies
- Electromagnetic fields

Soil

- Protection

Sustainable Development

- Garbage prevention and separation
- Energy
- Biomass

Living environment

- Noise
- Spatial organisation
- Air quality

External safety

- Disaster prevention
- Fireworks
- Decision external safety organisation
- Remaining safety

Water

- Polluted water
- Swimming water

Air

- Solvents
- Dutch emission directive
- Scent
- CFK's
- Reduction remaining greenhouse gasses
- Heating installations and garbage burning
- Measurement
- Technical information
- Emission trade

Legislation and maintenance

- Law environment management
- Environment effect reporting
- Maintenance General Measures of the Governing Board
- **Agricultural Legislation**

- Agriculture
- Greenhouse gardening

Technology and international

- Best available techniques
- Current status of techniques

Name/Title:	Knowledge Centre For Sustainable Medium and Small Companies
Website:	www.duurzaammb.nl
Source:	Knowledge centre sustainable medium and small companies website
Type of Organization:	Information centre and regional workshops and network.
Country:	The Netherlands
Type:	Worksheet
Description:	This initiative unites companies that work or want to work in a sustainable manner in the Dutch region of Rijnmond, and provides information for companies in Holland.
Intended Audience/Users:	Medium and small companies
Tools/Measurements:	To join the initiative in the region of Rijnmond, all that is needed is an overview of the current sustainability status of the company. As a member, you can attend workshops on the subjects, and after being a member for one year, you receive a certificate. As a non-member, you can use the information on the website.
Standards:	After making a durability statement, the participating company will receive an award for participating.

Environmental Factors Addressed

Corporate Environmental Policies ¹	No
Energy Efficiency ²	✓
Green Energy ³	No
Transportation ⁴	✓
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	✓
Environmental Charity Giving ⁷	No
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	✓
Customer Education/Marketing ¹¹	✓
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	✓
CSR Reporting ¹⁴	No
Total Elements Addressed (✓)	10

Network Doing Sustainable Business Rijnmond

The “Network Doing Sustainable Business Rijnmond” was founded in May 2004 by entrepreneurs. The network is intended for both companies with a lot of experience in the area of doing sustainable business as well as “beginners” in this area.

Goals of the network

The network formulated both internal and external goals:

Internal

- Let new members get to know sustainability and make them see and think differently in that area.
- Exchange practical experiences amongst the members to get more output of their sustainable company policies.
- The stimulation and appliance of instruments in the area of sustainability and including them as an integral part of the management system.
- Increasing the competitiveness and innovation of the companies by making new knowledge and instruments accessible.

External

- Sustainability as an instrument for the reinforcement of a positive image.
- Being a serious and important source of inspiration for businesses.
- Invite governments to the network, to improve the communication and reduction administrative burden in the area of personnel, safety and environment.

Meetings

The meetings of the network are whenever possible on location with the members. That gives the opportunity for members to show each other their company, and discuss the subjects they are experienced with, or the subjects that they would like to learn more about. Each meeting one or more practical subjects are discussed; for example:

- Sustainability opportunities in the case of a move, renovation or housing;
- A sustainable company mission: introduction and how to;
- Doing sustainable business and innovation;
- Working on a sustainable company culture.

Trying out sustainable business

Businesses with little or no experience in the area of sustainability can participate to the network ‘off the record’ for the first year. They can try out doing sustainable business this year, and give form to it with the aid of the network. These aspiring members will not be on the official list of members for the first year, so they can participate anonymously. In 2004 and 2005 no membership fee will be charged. The Stimular Foundation will finance the organization with the two year program: “Doing sustainable business in Rijnmond”.

Sustainability scan

The Stimular Foundation has starting conversations with the new members about doing sustainable business. In that way they can determine the need for information and the questions of each member separately. The first 25 members receive a free sustainability scan. The purpose of this scan is to determine where the company is standing in the area of sustainability. They determine the roles that profit, people and the environment play in the company. Together they formulate the starting point and ambitions.

Sustainability Certificate

The network strives to have every member provide a sustainability declaration. This declaration will say that the company will, with all her decisions, not only strive for higher profits, but also wants to exploit the chances for a better environment and more wellbeing of the employees and society. This declaration will be formed into an official certificate and will be given to the company.

Name/Title: **CSRR-QS 1.0**
 Website: www.csrr-qs.org/theproject.html
 Source: CSRR-QS 1.0 website.
 Type of Organization: Corporate sustainability research standard.
 Country: Europe
 Type: Standard
 Description: This standard assesses the companies that research the sustainability of companies.
 Intended Audience/Users: Corporate sustainability research companies
 Tools/Measurements: Guidelines on how to reach the CSRR-QS 1.0 standard.
 Standards: The standard consists of a detailed guide on how the research company should investigate the sustainability of companies.

Environmental Factors Addressed

Corporate Environmental Policies ¹	No
Energy Efficiency ²	No
Green Energy ³	No
Transportation ⁴	No
Supply Chain/Purchasing ⁵	No
Green Products ⁶	No
Environmental Charity Giving ⁷	No
Solid Waste ⁸	No
Water ⁹	No
Staff Training ¹⁰	No
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	No
Financial Impacts ¹³	No
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	1

Introduction

This European Standard has been drawn up by a number of independent Corporate Sustainability and Responsibility Research (CSRR) Groups mostly working for clients on the financial markets, hence supporting and servicing Socially Responsible Investing.

Although the standard is currently European, in due course other international CSRR Groups will be engaged in order to encourage their participation in, and adoption of, the standard. The intention is to make the standard a fully international one. It is the first quality standard conceived and worked out at sector level in the field of CSR and SRI research and analysis.

CSRR-QS 1.0 has been drawn up with the objective of promoting confidence in those Groups performing Corporate Sustainability and Responsibility Research.

The standard aims to improve quality management systems, to stimulate transparency, to facilitate assurance processes and to form a basis for further verification procedures. This standard covers the functions of groups whose work may include the collection of CSR data and subsequent SRI-activities on the level of research, analysis, evaluation, rating, ranking, screenings, risks and opportunities assessments, and all related products, processes, work procedures and services, and subsequent reporting of results of these activities to clients and other stakeholders.

Although these CSRR activities may have numerous outputs and clients, the CSRR-QS 1.0 focuses mainly on the operational requirements of SRI-related products and services. The establishment of the standard was initiated in part by the European Commission, Employment and Social Affairs DG as the outcome of the project “Developing a Voluntary Quality for SRI Research”. It has been drawn up in the light of the European Commission’s aim to build partnerships for the promotion of CSR, seen as a contribution to achieve the strategic goal of becoming, by 2010, “the most competitive and dynamic knowledge-based economy in the world, capable of sustainable economic growth with more and better jobs and greater social cohesion”.

Both the Green Paper (“Promoting a European framework for corporate social responsibility”) and the EC’s Communication (“Corporate social responsibility, a business contribution to sustainable development”) call for “more convergence and transparency of SRI rating methodologies”, request that “quality and objectivity should be ensured, not only on the basis of the information submitted by the management, but also by the stakeholders” and suggest that “external audit and internal quality procedures should be used to assure accuracy in the research and assessment processes”.

Prior to the setting-up of the standard a detailed survey was undertaken in order to make an inventory of existing practices on the level of quality management, and related clients and stakeholder demands.

Name/Title: **The Dow Jones Sustainability Indexes**
 Website: www.sustainability-index.com
 Source: Dow Jones sustainability indexes website, done by SAM Indexes GmbH.
 Type of Organization: Indexing
 Country: Switzerland
 Type: Benchmark
 Description: This list includes the top 10% of companies that include sustainability in their policies and actions.
 Intended Audience/Users: Leaders in corporate sustainability.
 Tools/Measurements: Major Guidelines on what is to be included

Environmental Factors Addressed

Corporate Environmental Policies ¹	✓
Energy Efficiency ²	✓
Green Energy ³	No
Transportation ⁴	No
Supply Chain/Purchasing ⁵	✓
Green Products ⁶	No
Environmental Charity Giving ⁷	No
Solid Waste ⁸	✓
Water ⁹	✓
Staff Training ¹⁰	No
Customer Education/Marketing ¹¹	No
Benchmarks & indicators ¹²	✓
Financial Impacts ¹³	No
CSR Reporting ¹⁴	✓
Total Elements Addressed (✓)	7

ASSESSMENT INFORMATION SOURCES

1. SAM Questionnaires

SAM Questionnaires specific to each of the DJSI sectors are distributed to the CEOs and heads of investor relations of all the companies in the DJSI investable stocks universe. The questionnaire is designed to ensure objectivity by limiting qualitative answers through predefined multiple-choice questions. The completed company questionnaire, signed by a senior company representative, is the most important source of information for the assessment.

For further details, you can download the entire general section of the **SAM questionnaire** as a PDF-file. You can also visit the entire online **questionnaire for the pharmaceuticals sector**. (Login: samtest, Access Password: testaccess)

2. Company Documentation:

Documents analyzed include:

- Sustainability reports
- Environmental reports
- Health and safety reports
- Social reports
- Annual financial reports
- Special reports (e.g. on intellectual capital management, corporate governance, R&D, employee relations)
- All other sources of company information; e.g. internal documentation, brochures and website.

3. Media and stakeholder reports as well as other publicly available information

Analysts review media, press releases, articles, and stakeholder commentary written about a company over the past year.

4. Personal Contact with Companies

Each analyst personally contacts individual companies to clarify open points arising from the analysis of the questionnaire and company documents. This contact is made either via telephone, company visits or meetings with the company at either the SAM office or at public events.

Questionnaire: Environmental Dimension

Environmental Policy/Management

26. Please indicate the name, position and reporting line of the person responsible for environmental issues at the highest level within your organization.

Name: Position: Number of levels from the Board of directors/executive board: Reporting line:

Not applicable. Please provide explanations in the comment box below.

Not known

Comment:

References:

27. Has your company adopted a corporate environmental policy? (whether stand alone or integrated into a broader policy statement). Please refer to the policy or indicate where it can be found on the web.

Yes, documented in:

No

Policy is in development and to be implemented within the next months

- Not applicable. Please provide explanations in the comment box below.
- Not known

Comment:

References:

If yes, please indicate whether this policy applies to:

- Company's own operations
- Environmental impacts of products & services
- Suppliers & service providers (e.g. contractors)
- Other key business partners (e.g. non-managed operations, JV partners, etc.), please specify:

Not applicable. Please provide explanations in the comment box below.

Not known

Comment:

References:

28. Have quantified environmental targets been defined for the whole company? Please attach relevant documents.

- Yes
- No
- Groupwide targets are in development, to be implemented within the next months
- Not applicable. Please provide explanations in the comment box below.
- Not known

Comment:

References:

29. Please indicate how your environmental management system is verified/audited/certified:

- o ISO 14001, JIS Q 14001, EMAS certification
- Third party verification/audit/certification by specialized companies
- Verification/audit/certification by internal specialists from headquarter
- Not verified/audited/certified
- Not applicable. Please provide explanations in the comment box below.
- Not known

Comment:

References:

30. Please indicate the percentage of total revenues verified/audited/certified according to these systems:

- % of revenues
- Not verified/audited/certified
- Not applicable. Please provide explanations in the comment box below.
- Not known

Comment:

References:

31. In this section we include a performance score on the Corporate Sustainability Monitoring with the objective to verify the company's involvement and management of crisis situations that can have a damaging effect on reputation. The evaluation will be filled in by the responsible analyst of your industry. No additional information is required from your company. Please disregard the reference and comment button.

Comment:

References:

Environmental Performance (Eco-Efficiency)

32. Please complete the following table and where possible indicate your reduction targets and explain the trend and the performance against the target.

Indicator Unit (if different from unit indicated)

Estimated coverage

(%) of total revenue/ employees in 2004 2001 2002 2003 2004 Quantitative Target for 2004

Please explain trend and performance against target

Total direct GHG emissions (metric tonnes CO2 equivalent)

Total water use (m3)

Total energy consumption (GJ)

Total waste generation (metric tonnes)

Not applicable. Please provide explanations in the comment box below.

Not known

Comment:

References:

Environmental Reporting

33. In this section we evaluate the content, context and coverage of the environmental reporting included in other reports or on your website (e.g. environment report, part of a sustainability/CSR report or of annual report). The evaluation will be filled in by the responsible analyst of your industry.

Comment:

References: