



Department of the Environment
and Climate Change

HM Government of Gibraltar

SUSTAINABLE BUSINESS GUIDE



Action for Sustainable Management

Abstract

Over the last decade, businesses have undergone significant changes to their sourcing, processing and marketing operations. Although globalisation has benefited the integration of people, companies and governments worldwide, it has also encouraged the rapid production, trade and consumption of material goods in unprecedented quantities; which in turn has increased the carbon footprint of these businesses. Sustainability embodies the ideal of continuing development to meet the needs of the present without compromising the ability of future generations to meet their own needs. Driven by global, national and local legislation, the call for businesses to change and adopt a sustainable approach is louder than ever.

From detailing its benefits to identifying tools of the trade, this manual provides a step by step guide on how, why, and what you need to get started on making your business more sustainable.

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Sustainability: An Introduction

- **Environmental sustainability** is defined as responsible interaction with the environment to avoid depletion or degradation of natural resources and allow for long-term environmental quality. The practice of environmental sustainability helps to ensure that the needs of today's population are met without jeopardizing the ability of future generations to meet their needs.

Seeking to find the utopian balance between economy, society and environment, an integrated approach to sustainability can help to strengthen economic competitiveness and reduce poverty on a local and global scale.

Sustainable Business

Definition

Sustainable; green; environmentally friendly; eco - these are just some of the terms business owners are using to describe their businesses in



today's market. But what does this all mean?

According to the Financial Times, a sustainable business can be described as one that encompasses the three essential P's; Profits, People and Planet.

When businesses integrate a sustainable approach into their overall strategy, tailored practices, policies and a vision statement are all essential to minimise negative impacts on the environment or society, while still remaining financially sound. Applicable to companies of any size, this approach can be customized to accommodate existing short or long term goals and various stakeholders.



Although sustainability is arguably the next evolutionary step for business, many companies have yet to adopt this approach which begs the question - why? According to research, many business owners are not aware of the benefits that going 'green' can offer them. Furthermore, the absence of a defined methodology with which to quantify success makes it hard to identify the tangible rewards to be gained.

Despite this obvious miscommunication, there are numerous benefits and opportunities to be had by creating a sustainable business or integrating sustainability considerations into an existing one.

i. ***Reduce waste, save energy, and make money***

Resource efficiency, integrating renewables and waste reduction, are some of the basic initiatives required to make a business sustainable. Helping to build green credentials and a good reputation, incorporating initiatives like this into a company, can also save money for spending where it matters.

ii. ***Stand out from the crowd***

In today's market, competition is at its peak with businesses looking to outbid each other on price, services and more. Employing sustainable practices can help you get ahead of the game and create opportunities for success in a still uncongested market.

iii. *Always be a step ahead*

The concept of sustainability is at the forefront of new and upcoming legislation. Companies are often pushed to make changes to various aspects of their business within short timelines which can lead to make or break transformations. Keep up, comply and go further with your business by anticipating upcoming legislation, keeping an eye on issues getting media attention and making changes before you have to, for a smoother transition. Also harness the opportunity to give yourself a competitive edge by introducing new, more sustainable products or services to market before anyone else.

iv. *Be creative*

The application of sustainability in business remains largely unexplored by industries around the globe. Use this as an opportunity to create new products, processes or services, and become a pioneer amongst your competitors. As new products and processes are developed, the opportunities to open into new markets or countries are endless.

v. *Innovation attracts the innovative*

A successful sustainable business is not only attractive to producers and consumers; but also to potential employees. As more and more people receive further education, academics are increasingly striving to work for companies that share their passion, objectives and values. By embodying social, economic and environmental ethics within a business, you can attract candidates that share these same ideals and will work harder to achieve them with you.

vi. **Improve your reputation**

When social and environmental responsibilities are adopted by a company, its reputation can be vastly improved by earning the respect of members of the local community. In addition to this, it can also give way to new potential clients or stakeholders that support the cause and would like to spend their money with you.

vii. **Safeguard your business for the future**

In any business, risk should be managed by keeping up to date with changing social and environmental practices. Integrated as standard within a sustainable framework, this approach can radically reduce risks, overhead costs and ensure long-term survival of your business.

viii. **Make a difference**

Overall, sustainability can provide environmental improvements and a better quality of life for all.

Who's Doing Sustainable Business?

Although sustainability has yet to become standard practice across the business world, there are a large number of industrial tycoons that have adopted this approach and embraced the changes associated with it. Successful sustainability ventures can range from multi-national corporations to your local dry-cleaners.

Toyota annually publishes a Sustainability Report which discloses their vision statement; actions for improvement; and environmental, social, and economic performance thus far. This is certified by a third party which validates the report and data contained within it

OZOCar in New York was the first all-hybrid hire-car to become available. Striking a balance between 'green' initiative and technology, quality service was never compromised with the continued provision of Sirius satellite radio, Wi-Fi access, and a spare Mac laptop in the seat pocket of all vehicles.

Apple products exceed guidelines for energy efficiency enforced by the U.S. Environmental Protection Agency with some products as much as 5 times more energy efficient than the ENERGY STAR specification. When these products reach the end of their lifecycle, Apple are also committed to having them recycled by accepting them back at every Apple Retail Store in the world which can sometimes even provide customers with credit for newer models.

Marks & Spencers have adopted sustainability in numerous areas of their business, from sourcing to production of food, clothes etc. Some specific initiatives employed include the take back of old clothes to make recycled items, and employing environmental management systems in food production which have reduced water for fruit growing in the UK by 45%.

How Sustainable Is Your Business?

When looking to make a business more sustainable, your first step should be to determine your current baseline. This makes it possible to identify areas where sustainability is most lacking, select kick-starting opportunities which promise quick and easy results, and conceptualize how new objectives can be embodied within the company's short/long-term framework and policies.

The following section examines some of the self-assessment and external tools available to assist you in doing this.

Self-Assessment Tools

Used when a company chooses to submit and analyse its own data without third party support. Self-assessment tools typically involve the use of online engines and platforms created by leaders for sustainability, such as the United Nations.

Global Compact Self-Assessment Tool

Underpinned by the objectives of the UN Guiding Principles on Business and Human Rights, the Global Compact Self-Assessment tool has been developed to suit companies of all size and sectors and be user friendly.

Available for download online at <http://www.globalcompactselfassessment.org/>, the tool provides 45 questions with a set of 3-9 key performance indicators which help to evaluate a company's policy, procedures and performance. In

addition, they also highlight areas for improvement which gives rise for actions to be taken, tracking progress and communicating with relevant stakeholders.

MANAGEMENT			
Assess, Define, Implement, Communicate			
HUMAN RIGHTS	LABOUR	ENVIRONMENT	ANTI-CORRUPTION
Health and Safety	Trade unions	Precaution	Company culture and procedures
Hours, wages, leave	Forced Labour	Responsibility and performance	Joint actions
Fair treatment	Child Labour	Technology	
Community Impacts	Non-discrimination		
Product Stewardship			
Country risk			

Global Impact Investing Rating System (GIIRS)

GIIRS (pronounced "gears," stands for Global Impact Investing Rating System) is a comprehensive and transparent system for assessing the social and environmental impact of developed and emerging market companies and funds, with a ratings and analytics approach analogous to Morningstar investment rankings and Capital IQ financial analytics.

- GIIRS 2012

Developed by B Lab, a non-profit organisation, GIIRS is a comprehensive tool which assesses a company's overall impact on its stakeholders which include workers, suppliers, customers, community and environment. Suitable for a number of industries and company sizes, GIIRS is a more thorough and intensive engine to use than the Global Compact Self-Assessment tool. GIIRS comprises of between 120 and 180 indicators/questions which are all weighted and contribute to a final score. This is then translated into a company rating of 1-5, where 5-star rated companies can qualify for the BCorp Certificate, like, for example, the well-known ice-cream producers Ben & Jerry's.

Once the company has undergone the assessment, business owners will be given a report which details their scores and enables them to identify where they are lacking and require further improvement.





Company Report



GIIRS Ratings provide investors with rigorous, comprehensive, and comparable ratings of a company's social and environmental impact

Company Description

Education Tools R Us provides innovative technology solutions that empower students and educators to direct their learning and achieve meaningful academic outcomes.

Our Mission

We believe in the potential in every child. By providing the appropriate tools tailored to meet student and educator needs, Education Tools R Us is helping unlock this potential.

Company Profile Information

Company	Education Tools R Us
Market	Emerging
Sector	Service
Number of Employee	15
Revenue Range	\$0 - \$1,999,999
GIIRS Rating Date	01/02/2013
Rating Validation St.	Rated

*Rating Validation Status refers to the level of verification that has been performed to ensure accuracy of the data. To learn more, go to: <http://b-analytics.net/products/measure-and-evaluate/validation>

Impact Business Models (IBM) Rating

PLATINUM

Why did the company earn this Impact Models Rating?

Education Tools R Us provides a product that creates educational opportunities for their customers. The company products serve underserved communities in rural and urban poor areas.

For more details, see Impact Business Models section

What is an Impact Model Rating?

The Impact Model Rating recognizes business models that are specifically designed to solve social or environmental problems through company products or services, target customers, value chain, ownership, or operations

Impact Operations Rating



Why did the company earn this Impact Operations Rating?

The company has an established governance structure and policies around transparency, they track the social impact of their activities on users and workers, and strong culture of internal promotions. The company performs strongly in tracking their suppliers' social impact, providing benefits to their workers, civic engagement in their local community and for their anti-corruption policies.

For more details see Impact Operations page

What is an Impact Operations Rating?

The Impact Operations Rating evaluates the impact of the business in how it operates. This is sometimes referred to "ESG" (or Environmental, Social and Governance) practices.

Overall Rating Summary

	IBM Rating	Operations Rating
	PLATINUM	★★★★★
Consumers	PLATINUM	
Community	N/A	★★★★
Environment	N/A	★★★
Workers	N/A	★★★★
Governance	N/A	★★★★

For more information about your GIIRS Rating, contact info@b-analytics.net

Overall Score

131

A company's overall score and GIIRS Rating are representations of their performance on the same set of standards, the B Impact Assessment. For more details, see B Impact Report page

Company is a Certified B Corporation?

Becoming a B Corp

Companies that earn an overall score of at least 80 on the assessment are eligible to become a Certified B Corp.

Learn more at www.bcorporation.net

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Figure 1: Extract from sample B Corp Company Report (B Lab, 2013).

Other Engines to Consider

According to the European Sustainable Development Network there are many more 'best practice' tools available to choose from, which can also be tailored to address a variety specific circumstances. An example of this is the Partnership Assessment Tool, which is available on CD-ROM by order from globalcompact@un.org and is designed to assess the value of a prospective partnership and identify ways in which to make collaborative projects as sustainable as possible. There is also the LBG model which attributes greater weighting to sustainable contributions made via community investments and benefits. With such a wide selection out there, anyone looking to conduct a self-assessment of their company is certain to find something that fits them.

External Assessment Tools

Used when companies employ the help of third party support such as non-governmental organisations (NGO's) or other field experts. More often than not, this process is lengthy, intensive and costly, due to the man power required as part of this process. It does, however, come with its advantages; as greater interaction with experts and local variables means more specific data and results.

What is available?

Some of the best external assessment tools available for evaluating social responsibility include the PPI (Progress out of Poverty Index) and the Oxfam Poverty Footprint. Although highly effective and employed by organisations around the globe, these will not be considered within this document as they are better suited to larger companies with global or national operations; and not to the small/medium sized businesses that are predominantly based within Gibraltar.



An audit can be described as a multi-purpose assessment tool designed to examine business strategy and operational applications, and identify potential areas for improvement where possible.

When it comes to sustainability, however, the tool has been tailored to consider the pillars of environment, social responsibility and economics.

An expansion of the more widely known environmental audit, sustainability assurance and auditing, typically involves the third party assessment of the variables illustrated below to determine just how sustainable a business is and highlight areas for improvement. Although this external assessment method is undoubtedly more intensive and costly, companies can benefit from the advice and expertise of big players including Deloitte and PwC.

A Strategic Approach to Making Your Business Sustainable

Beginning with the Basics

i. Get Up to Scratch

Begin by doing some research on today's dominating environmental issues and the existing social concerns in your local area. This will help determine what initiatives and values you would like to adopt within your business and makes it more likely that your strategy will be successful in addressing key concerns.

ii. Size Up Your Competition

Looking to your competitors on a local, national and international scale is always a great idea when trying to make your sustainable initiatives successful. Whether it be to large corporations for inspiration or the business next door to see how you could out-do them, there is nothing to lose and everything to gain with some market research. Some questions to ask yourself could be: are my competitors exercising sustainable/green measures in their company? If so, what are they and what could I offer to compete with this?

Another effective method is to home in on what your competitors aren't doing. This can highlight niches in the market to tap into, or provide a platform where you can advertise your sustainable business to clients as the only active one in your local market sector.

iii. **Get Everyone on Board**

Consumers, employees, suppliers, investors and regulators all have a part to play in the success of a business and when it comes to sustainability this is no different. Understanding the demand for sustainable products and services from your clients can help you to market your business in a way that is attractive to new clients. With suppliers and investors, seeking their advice, assistance and even partnership, in creating a sustainable framework could open a variety of opportunities. This can include anything from a better deal through to investment if these stakeholders are able to meet their own sustainable commitments through you.

Involving your employees is also critical in the move towards sustainability. Frontline workforce will be exercising your new sustainable practices, and more essentially, their activity in the company could make them privy to inefficiencies in the business that you are not aware of. Successful change takes place from the inside out, so engaging your staff is key to ensuring success and could even strengthen team comradery and employee satisfaction if the business reflects some of their own personal beliefs.

iv. **Evaluate Your Business**

Knowing a businesses' advantages, shortcomings and potential are all critical in developing a sustainable development strategy. To identify all of these, choose from the external or self-assessment techniques detailed earlier to establish a baseline of the environmental and social impacts of your business and from there you can develop an effective environmental and sustainability policy.

Committing to Sustainable Development

Establish Your Vision Statement

Once assessments have been made and potential areas for improvement identified, it is time to create the company's vision statement. Think about what you would like your business to become.

Developing an approach

Creating SMART Goals

Creating goals and targets to make the ideal sustainable business is never an easy exercise, but using 'SMART' rules can help to make it that much simpler. 'SMART' - Specific, Measureable, Attainable, Relevant and Time-bound –represents simple guidelines that aid in ensuring that business goals be as effective as possible, whilst still remaining reasonable to maximise chances of success.



Specific - Create detailed goals that embody what you want to achieve through your business. Broad targets such as 'being more green' are impossible to work towards if no concrete actions are set out.



Measurable - Precise and tangible goals are key to measuring success. With no measure it is impossible to gauge the progress of efforts made. As a result, goals like aiming for 20% use of electricity from renewables are more effective than simply aiming to use renewable energy.



Attainable – Balancing ambition with realism is critical. It is acceptable to be ambitious in your targets, but ensure they are applied over a suitable period of time and that economic feasibility has been considered.



Relevant – Ensure that your goals are directly in line with your vision statement.



Time-bound – Set short/long-term goals with definitive start and end dates. This provides structure and helps to keep you on track.

Improve Business Efficiency

Improving performance efficiency is one of the simplest and most effective ways of lessening your impact on the environment. Implementing good practice and greater energy efficiency across production, transportation and operation can help to achieve your sustainability goals, and save you money along the way. Areas in which this can be best tackled are in water, electricity, waste, transport and procurement, which are discussed in greater detail over the following pages.

Water

All businesses consume water in some way or other with cleaning and bathroom/kitchen facilities existing as high consumers across all sectors. Simple changes to normal practices can go a long way to reducing water wastage.

Use water efficient products

- When it comes to bathroom and kitchen taps, look to install aerators which work by mixing water with air and help to reduce the amount of water being used by up to 75% whilst still maintaining the same level of pressure. Alternatively, consider the installation of motion sensor or push taps.
- With toilets, it also possible to be more efficient. If installing new ones, look to purchase high efficiency or low flush toilets which help to reduce the number of litres used in every flush. Alternatively, upgrade your existing facilities with the use of water displacement products which are designed to reduce the amount of water available in the tank and thus the amount used in flushes.

Report leaks

- Leaks can be silent killers when it comes to water efficiency as they can cause high water wastage and high bills. Any signs of a leakage should be addressed and fixed immediately. When not visible, meter checks and identifying any major changes in your bills should be a clue.

Choose appropriate plants

- Whether it's major landscaping or a few potted plants in your offices, ensure that plant species chosen are suited to the conditions of the area they are in (i.e. - shady, high exposure, indoors etc) to avoid excessive watering and maintenance.

Use water responsibly

- This can involve simple adjustments from boiling just the right amount of water in the kettle during tea breaks, to plugging the sink whilst washing dishes. Although only small changes, over time they can make a big difference.

Energy

In any business, energy represents one of the largest outgoings with lighting and technology being some of the largest contributors. Although one of the largest areas of consumption, it is also one of the easiest areas to address and efforts here can deliver fast results. Below are examples of some of the most popular ways of powering down, optimising and being more efficient:

Lighting

- Maximise the use of natural light whenever possible.
- Consider the installation of timed/sensor lighting in low occupancy rooms e.g. bathrooms.
- Replace inefficient bulbs with compact fluorescents or LEDs.
- Switch off lights overnight.
- Install no more lighting fixtures than necessary. Keep it practical.

Technology

- Set all possible IT equipment including computers and printers to energy saver mode.
- Switch off all non-essential equipment at the end of the day.
- Use equipment responsibly e.g. set up double sided printing as default.
- Purchase energy certified equipment to balance top quality with energy efficiency.

Heating & Cooling

- Ensure sources of heating, cooling and ventilation are not blocked.
- Make sure windows and doors are closed whilst air conditioners are in use to ensure maximum performance.
- Keep thermostats at an optimal 21 degrees all year round.
- Use economy settings whenever possible.
- Switch off air conditioners or heaters at the end of the day.
- Invest in 'A' rated appliances.

Waste

Disposing of waste is a costly process and can have a significant impact on the environment. As waste management is pushed to the forefront of legislation and disposal costs increase, there has never been a better time to re-evaluate and make changes to the existing waste regime in your company.

A sustainable waste strategy can be achieved by incorporating the key components of reducing, reusing and recycling waste. Eliminating waste at source through careful purchasing and more effective use of materials is the best way to make dramatic reductions in your production of waste. Where this cannot be done, businesses can then consider the possibilities of re-using and recycling materials. Although the ways in which these actions can be taken are highly specific according to the nature of the business and the sector in which it operates, there are a number of basic practices that transcend all of these:

REDUCE

- **Review your products and services materials.** It may highlight items which can be reduced or even eliminated from your stock if the demand or necessity for them has decreased with time.
- **Choose minimally packaged products.** Purchasing products with less packaging or simply asking your supplier to cater for this could make a big difference to costs and waste produced.
- **Re-think your purchasing habits.** Purchasing in bulk is known to be cost effective, but it is also a good way to avoid extra packaging.
- **Avoid the purchase of disposable products.** Doing this you can lead by example.
- **Reduce the impact of administrative work.** Stick to emails and other electronic mail whenever possible. Otherwise, print double-sided and avoid excessive purchases of ink by investing in refillable cartridges from the outset.

RE-USE

- **Enforce reuse policies as standard practice.** Whether it be office or restaurant kitchens, enforce the use of non-disposable plates and mugs, and refillable containers for sugar, sauces and other condiments.
- **Reuse boxes and packaging.** These can be used for storage purposes or for business mail/shipping. If you have no use for them, consider giving them to someone who does.
- **Extend the life of used paper, envelopes or other paper materials.** Whenever possible, use the blank sides of these materials to draft notes and memos.
- **Encourage the re-use of plastic bags.** If you form part of the retail sector, this could lead to a significant monetary saving for your business.
- **Be inventive.** Examine your products and service materials and consider whether they could serve another purpose.

Recycle

- **Check if your products and services materials can be recycled.** If they cannot, consider searching for an equal or similar product which can be.
- **Make use of the recycling facilities and businesses available.** Liaising with other companies that provide recycling services could lead to opportunities for partnership if you have a product or service they are regularly in need of.
- **Start your own recycling programme.** If your business sells large quantities of merchandise which is predominantly recyclable, offer clients a bring-back service where you can accept old and unwanted goods and recycle them responsibly on their behalf. This is a technique used by many large enterprises including Apple and Marks & Spencer, and often increases customer loyalty because of the aftercare service provided.

Transport

Business transport includes activities such as deliveries, shipping and employee travel or commuting. Each will have a direct impact on the environment and health due to emissions. A sustainable transport strategy needs to balance the need for transport with its effects on people and the planet. Some ideas on how this can be done are set out below;

Keep business travel to a minimum

With alternatives such as video conferencing, tele-conferencing and emails now accessible to all, consider these options before booking a business trip. As well as preventing emissions, it will also save money which will have otherwise gone on transportation, accommodation and food.

Invest in hybrid vehicles

Hybrid vehicles combine a petrol engine with an electric motor. This technology is able to switch seamlessly between petrol and electric power, and recharge itself by recovering and recycling energy that is typically lost in a conventional system. These vehicles offer users average savings of 40% of running costs and in addition, H.M. Government of Gibraltar offers a £1000 cashback incentive to purchasers of hybrid vehicles upon registration.

Source goods efficiently

Sourcing goods for a company has both economic and environmental costs. A sustainable strategy for transport can investigate an optimal distance between source of product and point of sale, as less distance means fewer costs, reduced emissions and benefits to economy, society and environment.

Reduce vehicle miles travelled

Between collections, deliveries and commuting, kilometres can quickly tally up. The key to tackling this issue is getting organised. Do this by keeping track of the number of trips being made and their purpose so that possibilities of combining, avoiding or using alternative transport can be identified.

Maintain your vehicles

Appropriate vehicle maintenance can help them to run more efficiently, save fuel, reduce the release of pollutants and ultimately prolong their life-cycle getting more out of your investment.

Procurement

Sourcing sustainable products can improve company reputation, expand consumer interest and even boost finances. For these reasons, procurement of the right kind of products for your company is pivotal to the success of a sustainable strategy. According to UNEP, 'sustainable procurement is a process whereby organisations meet their needs for goods services, works and utilities in a way that achieves value for money on a whole-life basis in terms of generating benefits not only to the organization, but also to society and the economy, whilst minimising damage to the environment'. The following are points to consider when selecting and purchasing goods:

Recycled content

Choose products and materials that meet the needs of the company, yet offer a high percentage of recycled, reclaimed or recovered materials. 'Green' products such as these demonstrate a commitment to sustainability. Where this is not possible, try sourcing products that can be reused or recycled at the end of their life cycle or guarantee minimum adverse effects on the environment upon disposal.

Bio based

Develop more knowledge on the materials being sourced by your company and discover whether these are or could be biodegradable.

Organic

If dealing in the food, beverage or fabric industry, try sourcing organic produce/materials which are produced without pesticides, fertilizers, growth hormones, genetic modification or antibiotics. This will appeal to consumers and give your company an environmental edge. If possible, also try sourcing Fairtrade products which also demonstrates social responsibility.

Energy efficiency

As technology advances and legislation pushes us to evolve, it has become common practice for equipment to be designed to meet minimum energy efficiency standards and assigned an environmental weighting that grades their efficiency. Having this information accessible, use it as an opportunity to source high quality products that guarantee efficient performance and greater consumer attraction and loyalty because of it.

Water efficiency

From dual-flush toilets to water saving showerheads and dishwashers, some research into what products are available to you could make a big difference to you and your customers. As well as using them within your company, work towards selling them if you are an active retailer in the sector.

Renewable energy

From purchasing products manufactured using renewable energy to purchasing technologies that create it, explore the options available to your company as these can help you to stand out in a competitive crowd.

Alternative to toxic or hazardous chemicals

From beauty lotions to household cleaners, harmful chemicals are more widely used than you might think. Research your products and identify what social and environmental hazards may be associated with them using online tools such as the Material Safety Data Sheets (MSDS). This can increase your understanding of the best available options out there.

Buy certified

Energy		Washing machine
Manufacturer		
Model		
More efficient		A
A		
B		
C		
D		
E		
F		
G		
Less efficient		
Energy consumption kWh/cycle	0.95	
<small>Based on standard test results for 60°C cotton cycle</small>		
<small>Actual energy consumption will depend on user behaviour (e.g. load)</small>		
Washing performance		A B C D E F G
<small>A: higher, G: lower</small>		
Spin drying performance		A B C D E F G
<small>A: higher, G: lower</small>		
Spin speed (rpm)	1400	
Capacity (cotton) kg	5.0	
Water consumption l	35	
Noise (dB(A) re 1 µW)	Washing 1.2	
	Spinning 7.0	
<small>Further information is contained in product brochures</small>		

Don't feel the need to do all the leg-work yourself. Keep your eyes peeled for certified environmentally friendly products by reputable organisations which can help to make decisions quicker and easier in the procurement process.

From sustainable to sustainable

Aim to source products from companies striving to be sustainable too. Opportunities sure to benefit all parties can never go amiss.



The mark of responsible forestry



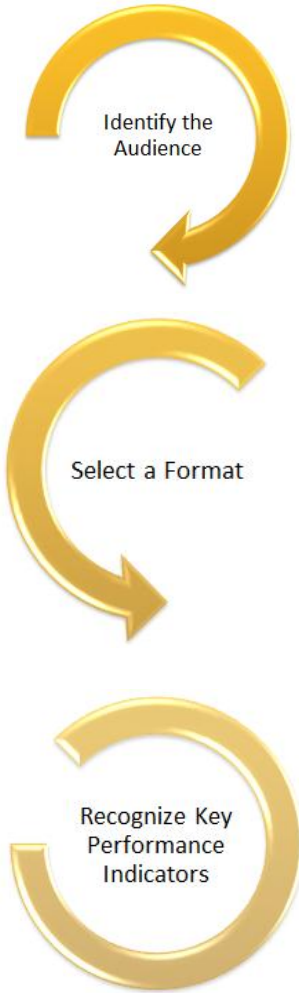
Monitoring and Reporting Progress

A vision statement and SMART goals are the first steps to a successful sustainability programme, but without evidence that they are being fulfilled, their usefulness is short lived. Monitoring and reporting allows you to compile this information and present internal and external benefits to your business:

External Benefits	Internal Benefits
Markets the sustainability of your business and establishes credibility of your work.	Seeing the progress made is a key motivator for encouraging continual improvement.
Helps company to stand out in the crowd and exhibits qualities and initiatives for leadership that separates the company from its competitors.	Helps to illustrate to all stakeholders including employees how their efforts are making a difference.
Could attract potential stakeholders and clients that are impressed with the progress made or share the same ideals.	Can identify areas that require further attention and improvement. Contrastingly, can also highlight strategies that have worked very well within the business which can lead to greater aspirations and goals.
Adopting a level of transparency builds an element of trust and loyalty with stakeholders and is the ultimate demonstration of social responsibility.	Regular communication on sustainability helps to maintain it at the forefront of business commitment and priorities.

Key Elements to Consider in Reporting

Like all other steps in a sustainable business strategy, actions for monitoring and reporting require the careful consideration of a number of factors in order to make any documents published as accurate and informative as possible. Adopting the following guidelines will assist in this:



First determine the purpose of, and audience for, your report. It could be for internal management to identify whether objectives are being met and could be improved; or it might be aimed at external stakeholders that have an interest in the company's activity.

Once an audience has been identified, choose a format for presenting the information. Informal materials commonly appeal to public consumers and are often employed by smaller enterprises in the form of brochures, newsletters, web sites and other marketing materials. Larger companies reaching out to investors, regulators or corporate clients, often publish formal sustainable reports.

In order to measure the success of a business in working towards its vision statement and SMART goals, it is essential to identify performance related indicators. These are key in gauging the magnitude of change that has occurred as the results can be compared to baseline data gathered during the assessment phase of the strategy.



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