

Corporate Sustainability Reporting in Canada: A 2002 Update

by: Julie Pezzack with Sarah Fairbairn



Key Messages

The Stratos report, *Stepping Forward: Corporate Sustainability Reporting in Canada* (2001), presented the first in-depth analysis of corporate sustainability reporting in Canada. Since publication of *Stepping Forward*, corporate sustainability reporting practices in Canada have continued to evolve and mature at a rapid pace. Stratos has prepared a high-level overview of current sustainability reports to identify, learn from, and disseminate information on these changing practices and trends.

Key results from our 2002 update survey are:

- The number of Canadian sustainability reporters is growing;
- Almost all sectors demonstrate an increase in sustainability reporters;
- Web-based electronic reporting is growing in popularity as a preferred medium;
- More companies are having their reports independently verified;
- The Global Reporting Initiative (GRI) is influencing reporting practices; and
- Many companies are not reporting environmental liabilities and contingencies in their annual reports, raising questions about risk and corporate transparency.

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Introduction

In November 2001, Stratos published *Stepping Forward: Corporate Sustainability Reporting in Canada*, which reported on the results of the first in-depth analysis of corporate sustainability reporting in Canada. *Stepping Forward* revealed which companies were reporting, the types of reports being produced, and assessed the quality and coverage of sustainability information companies were reporting. The report involved a detailed assessment of 35 reports and identified areas of strength and opportunities for improvement in Canadian reporting (the full report is available at <http://www.stratos-sts.com> under "Our Publications").

Recognizing that sustainability reporting practices are evolving rapidly, Stratos has undertaken an interim review to identify key changes to the picture of sustainability reporting practices in Canada. This update report is based on analytical work completed in the summer and fall of 2002.

Methodology

The update focuses on the current reporting practices and trends of Canadian corporations and trans-nationals with substantial Canadian operations. To identify which companies are currently preparing reports that include some sustainability information, we reviewed the web sites of 463 companies, including those:

- Listed on the TSX 300 Index (July 29, 2002);
- Listed in The Report on Business (ROB) magazine's top 100 companies by revenue (July, 2002);
- Listed in the ROB magazine's top 100 private companies in Canada (July, 2002);
- Participating in the National Post/Canadian Institute of Chartered Accountants sustainability reporting awards program;
- Listed as one of the 50 Best Corporate Citizens in Canada;¹ and
- Identified as reporters in *Stepping Forward*.

For each company, we searched the corporate web site to locate and review: the latest annual report; the latest sustainability report; and any additional web-based information on the company's social, environmental or economic performance.

Companies were identified as reporters if they produce a separate environmental, environment health and safety (EH&S), community, social responsibility or sustainability report (hereafter, all of these report types are included under the broad heading of sustainability reports), or if their annual reports contain more than five pages of environmental and/or social information. We also included transnational companies in our list of sustainability reporters when their reports included disaggregated performance information for Canadian operations or facilities.

We briefly reviewed each sustainability report to determine and document:

- Type of report (as characterized by title);
- Year of performance data;
- If Canadian operations data were included;
- If facility-specific information was included;
- If the report included a verification or assurance statement; and
- The primary medium of the report (i.e. print or electronic).

We also searched these documents to see if they referenced the following standards, programs and guidelines:

- Global Reporting Initiative (GRI);
- International Organization of Standardization (ISO) 14001;
- AccountAbility (AA) 1000;
- Social Accountability (SA) 8000;
- Global Compact; and
- Voluntary Challenge and Registry (VCR).

Following this Internet research, we contacted sector associations to verify our list of identified reporters in each sector. We also contacted a number of companies whose web sites provided 1999 reports to determine if they would be releasing a more recent report within 2002.

¹ Corporate Knights Magazine, vol. 1 no. 1, www.corporateknights.ca.

Findings

Identified Reporters

We identified **79** companies that currently publish sustainability or integrated annual reports. Of these, 67 reports were published in 2001, ten in 2000, and two in 1999 (see **Figure 1** for a list of reporting companies and **Appendix 2** for report dates). Both 2001 and 2000 reports were included in the study because a number of companies had not yet released their reports presenting 2001 performance information, and/or they report on a two-year cycle

In 2002, **13% (37)** of companies listed on the Toronto Stock Exchange (TSX) 300 Index were identified as reporters,³ an increase from the 10% (29) identified in 2001. An additional 4% of listed companies included two to five pages of environmental or social information in their annual reports (down from 10% in 2001), and 29% included less than two pages of environmental or social information in their annual reports (up from 15%). The remaining 55% of TSX 300 companies do not include any environmental or social information in their annual reports (see **Figure 2**).⁴

Figure 1: Canadian Reporting Companies		
Abitibi-Consolidated	Epcor Utilities Inc.	Petro-Canada
Alcan Aluminium	Falconbridge Limited	Placer Dome Inc.
Anglo-American plc.	Ford Motor Company of Canada	Potash Corporation of Saskatchewan Inc.
Atco Electric	General Motors of Canada	QIT - Fer et Titane et Quebec Metal Powders Ltd.
Atco Power	Hydro One Networks	RBC Financial Group
Bank of Nova Scotia	Hydro-Quebec	Rio Tinto plc.
BC Hydro	Imperial Oil Limited	Riverside Forest Products Ltd.
Bell Canada	Imperial Tobacco Canada	Royal & Sun Alliance Insurance Group plc.
BHP Billiton plc.	Inco Limited	SaskPower
Cambior Inc.	Investors Group	Shell Canada
Cameco Corporation	Kruger Inc.	St. Lawrence Cement Group
Canadian Imperial Bank of Commerce	Manitoba Telecom Services	Stora Enso
Canadian Pacific Railway	Manulife Financial	Suncor Energy Inc.
Canfor Corporation	McDonald's Restaurants	Syncrude Canada
Cascades Inc.	Methanex Corporation	Talisman Energy Inc.
Celanese Group Limited	Metro Credit Union	Teck Cominco
Chinook Group Limited	New Brunswick Power Corporation	Telus Corporation
Citibank Canada	Newfoundland & Labrador Hydro Power	The Greater Toronto Airport Authority
Clarica Life Insurance Co.	Nexen Inc.	TransAlta Corporation
Diavik Diamond Mines Inc.	Nexfor Inc.	TransCanada Pipelines Limited
Dofasco Inc.	Noranda Inc.	VanCity Savings and Credit Union
Dow Canada	Norske Canada Limited	Vancouver International Airport Authority
DuPont Canada Inc.	Nortel Networks Inc.	Weldwood of Canada
Edmonton Airports	Northrock Resources	Weyerhaeuser Company
EKA Chemicals Canada	NOVA Chemicals Corporation	
Emera	Ontario Power Generation	
Enbridge Inc.	OxyVinyls	
	Papier Masson Limited	

(e.g. Suncor). Two 1999 reports were also included because both St. Lawrence Cement and Weldwood confirmed they would be releasing new reports in the near future.

The list of reporting companies includes several transnational corporations with significant operations in Canada such as Anglo-American plc. and Rio Tinto plc. These companies produce sustainability reports that are global in scope but contain disaggregated Canadian information.²

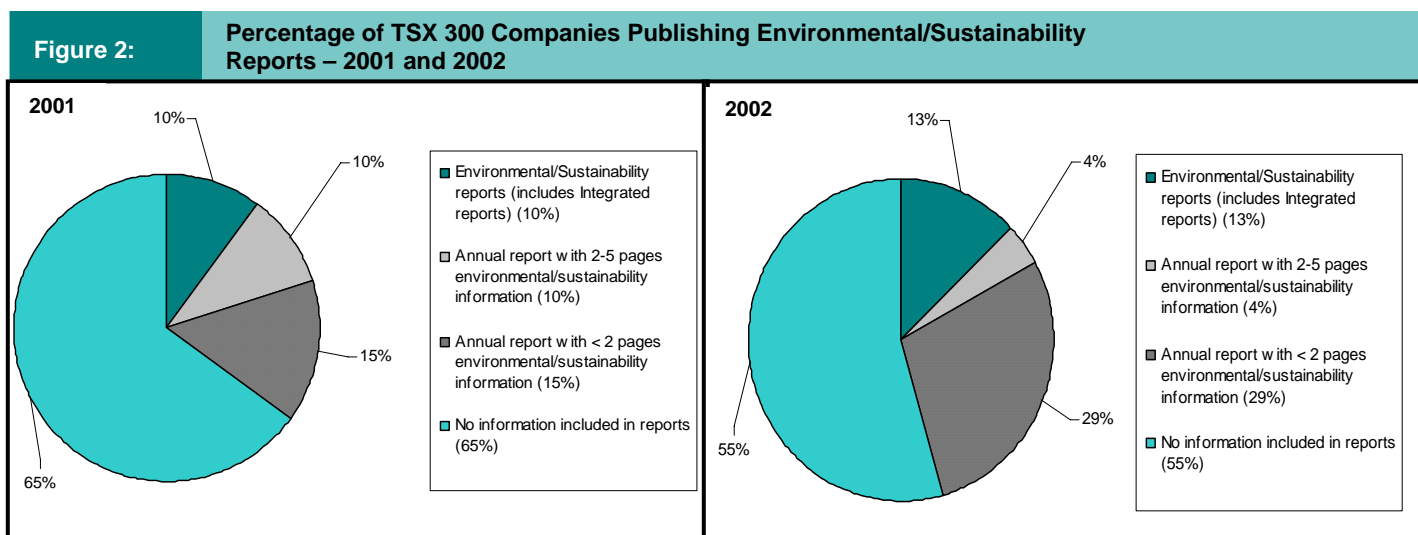
² To be included, reports had to contain at least five pages of environmental and/or social information as well as

In 2002, **24 of the top 100** companies by revenue produced sustainability reports. This represents a 2% drop from last year's 26 companies who prepared these reports. This decrease is due to the fluctuation of the list of top 100 companies by revenue.

Canadian specific performance data. Transnational companies that produce reports but do not disaggregate information for their Canadian operations were not included.

³ The results are based on companies listed on the TSX 300 on July 29, 2002.

⁴ Percentages do not add up to 100 due to rounding.



Internationally, Canada remains in the middle of the pack behind countries like Japan, the UK, the US and Germany, but ahead of countries such as Australia, France, Italy and Belgium.⁵ Notably, France has seen an increase from 4% to 21% over the course of two years.⁶ A new law in France requiring listed companies to publish information on the environmental and social impacts of their activities no doubt has contributed to this increase.

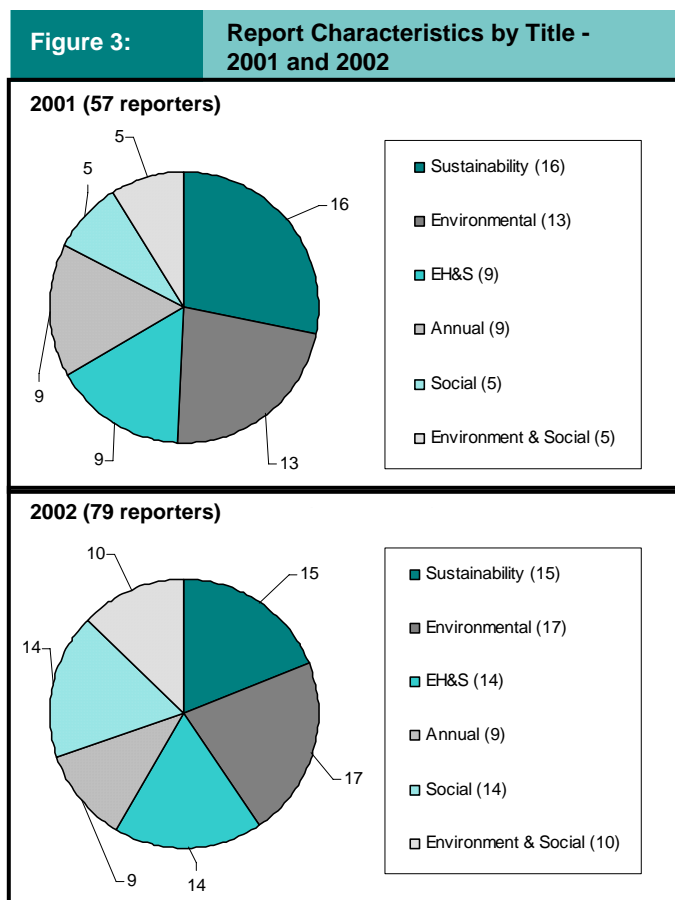
Types of Reports

We identified six different types of reports as characterized by their titles:

- Environmental;
- Sustainability;
- Environment, Health and Safety;
- Social (includes Community);
- Environment and Social; and
- Integrated Annual.

We defined reporting companies as those that produce stand-alone reports, or those that include more than five pages of environmental and/or social

information in their annual reports. **Figure 3** compares the breakdown of reports by report type for 2002 and 2001 (see **Appendix 2** for more details). While the number of sustainability and integrated annual reports is relatively unchanged, we have seen an increase in the number of all other report types.



⁵ Country comparisons reference KPMG’s *International Survey of Corporate Sustainability Reporting 2002*. The difference between KPMG’s reported 19% for Canada and our 24% is attributed to a number of factors including: the date that the top 100 companies were identified, the methodology used for identifying reporters, and the fact that we include reporters, such as Suncor, who produce a report every two years, and therefore may not be accounted for in KPMG’s methodology.

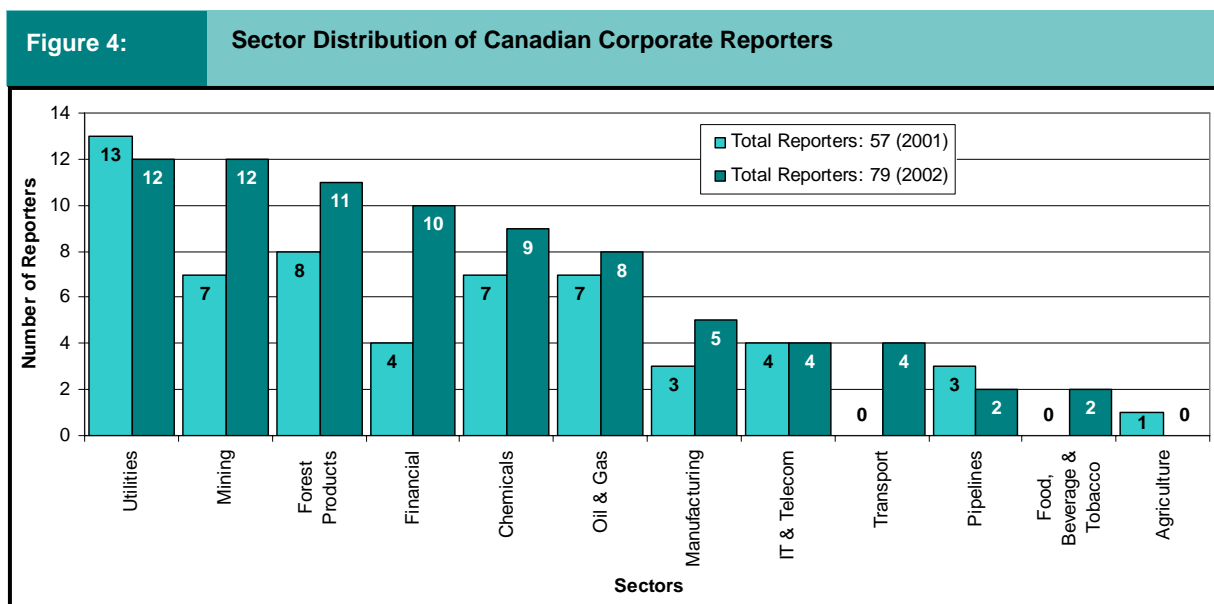
⁶ KPMG. 2002.

Sector Distribution

With the exception of Utilities, Pipelines and Agriculture, all sectors saw an increase in identified reporters in 2002, with the largest increase occurring in the Financial Services sector (from four to ten) (see **Figure 4**). This increase has been influenced by the recent passing of Bill C-8 that requires banks and other financial institutions with equity of \$1 billion or more to publish an annual statement describing their contributions to the Canadian economy and society.⁷ This legislative change has resulted in an increased number of companies that meet our criteria for inclusion as reporters. However, many of these reports are limited in their coverage of issues.

an additional three reporters in the Forest and Paper Products sector, bringing the sector total to 11 reporters. Increases in this sector stem from the disaggregation of Canadian performance information by a transnational (i.e. Stora Enso), the updating of an older environmental report (i.e. Kruger), and the continued publication of a community environmental report that we had not previously seen (i.e. Papier Masson).

The increase in reporters in the Transport sector is due to one new reporter and a broadening of the types of companies we included in this sector. This sector now includes reports from Canadian Pacific Railway (which produced its first social report for 2001) and three airport authorities: the Edmonton Airports, the



The Utilities and Mining sectors have the highest number of reporters (12).⁸ The Utilities sector has one less reporter than in 2001 due to Manitoba Hydro's acquisition of Winnipeg Hydro. The number of identified reporters in the Mining sector increased from 7 to 12 reporters, with companies such as Teck Cominco preparing their first report.⁹ We identified

Greater Toronto Airport Authority, and the Vancouver International Airport Authority.¹⁰ While *Stepping Forward* included pipeline companies in the Transport sector, this update survey shows them in their own category. The number of reporters in the Pipeline sector has fallen from three to two due to Duke Energy's acquisition of Westcoast Energy.

The Food, Beverage and Tobacco sector increased from zero to two reporters with both Imperial Tobacco Canada and McDonald's Restaurants Canada producing reports for the first year. In contrast, no reporters were identified this year in the

⁷ Bill C-8, passed in June 2001, amended the *Bank Act*. Section 459.3 establishes this requirement.

⁸ Note: To be consistent with sectoral breakdowns in *Stepping Forward*, Syncrude is included in the Oil and Gas sector, although they could also be included in the Mining sector due to their oil sands operations.

⁹ Note: some of the transnational mining companies that disaggregate information on their Canadian operations were not captured in *Stepping Forward*, but have been included

in this study (i.e. Anglo-American and Rio Tinto).

¹⁰ Canadian Airport Authorities were not surveyed and thus not included in *Stepping Forward*.

Agricultural sector. Agricore, the only reporter identified in 2001, has not produced a report since 1999 and did not confirm its intention to report in the future.

Sector Association Reporting

Complementing company-specific sustainability reports, a number of sector associations produce reports, a trend which began several years ago. The Mining Association of Canada (MAC), for example, produces an annual Environmental Progress Report that presents environmental performance data and information from its members for certain key environmental issues facing the mining industry.

The Canadian Chemical Producers Association (CCPA) publishes two annual reports: one on its member companies' environmental emissions, and a second on the implementation of the Responsible Care® program. Many member companies produce public Responsible Care® reports. In the US, a web site has been established that includes electronic reports on facility environmental and social performance information. Companies such as OxyVinyls use this platform for their public reporting.

Other associations, such as the Forest Products Association of Canada (FPAC) and the Canadian Electricity Association (CEA), also produce sector environmental reports, although they do not disaggregate information by company as done in the MAC report.

Sector programs, such as Responsible Care®, as well as other voluntary initiatives within specific sectors, such as Sustainable Forest Management (SFM) standards in the Forest Products sector, pose challenges when identifying reporters. Certain SFM standards, for example, include public reporting requirements (i.e. Forest Stewardship Council). This study did not include a systematic look at all of the forestry companies certified to standards that mandate public reporting. However, of the forestry companies reviewed, only Weldwood of Canada was found to have a SFM report posted on its web site detailing one division's performance against the Canadian Standards Association (CSA) SFM standard. Similarly, some forestry companies post annual tree license reports on their web sites in accordance with their permit requirements. These

reports have detailed information on various aspects of the company's operations by permit area. Such reports are part of a broader public reporting framework but have not been identified for these purposes as sustainability reports.

Site and Facility Specific Information

Certain companies produce reports with a more limited geographic scope. These reports focus on a specific site or operations in a given country. Company reports with a limited geographic scope include:

- BHP Billiton Ekati operations;
- Celanese Edmonton operations;
- EKA Chemicals Valleyfield operations;
- OxyVinyls Niagara operations;
- Placer Dome, Dome Mine operations; and
- Talisman Sudan and Colombia operations.¹¹

Certain companies have also made facility specific information available in their corporate reports by breaking down performance results by facility. These companies include:

- Atco Power;
- Falconbridge;
- Imperial Oil;
- Rio Tinto;
- TransAlta; and
- Stora Enso.

Electronic Reporting

An increasing number of reporters are moving to exclusive use of electronic reporting, with no published hard copies of their reports. Six companies were identified as electronic reporters:

- BC Hydro;
- Bell Canada;
- General Motors Canada;
- Nortel Networks;
- Rio Tinto; and
- TransAlta.

¹¹ We have included all Canadian companies that produce reports regardless of the geographic scope of their reports. As such, Talisman is included as a Canadian reporter even though it only reports on overseas operations in Sudan and Colombia.

Other companies have adopted a hybrid form of reporting where they produce printed copies of their report, but also allow the reader to view the report on their web sites in either *.html or *.pdf format. Some of the companies using this technique include Alcan Aluminium, PotashCorp and Weyerhaeuser. The degree of interactiveness within the electronic reports (e.g. the use of links to navigate between sections of the report) and between the reports and other electronic information (e.g. links to other documents on the corporate web site and beyond) varies significantly by company. For a number of reporters, however, there is little difference between the print and electronic versions of their report.

Supplemental Web Information

Of the 463 companies surveyed, a total of **296** posted supplemental environmental information on their web sites. This information includes policy and principle statements and, in some cases, educational information. Of the total number of companies surveyed (463), reporters (82%) used their web sites to post this kind of information more regularly than non-reporting companies (60%).

Verification/Assurance

Verification and/or assurance statements can lend credibility to corporate sustainability reports. The scope of third party verification can include the reliability of data collection processes and systems, the quality and reliability of performance information in the report, and/or the report's conformance to a standard, such as the GRI or AA 1000. Of the reporting companies reviewed, **14% (11)** provided a verification or assurance statement in their reports, as compared to only five reporters identified in *Stepping Forward*. Of these 11 reports, a third party auditor verified eight. Two companies - Nexen and the Royal and Sun Alliance Insurance Group - had internal auditors verify their reporting process and sets of statistical data, and Placer Dome's Dome Mine report included an external statement of assurance made by its community advisory panel.

Standards

GRI

The Global Reporting Initiative (GRI) is emerging as an international reporting standard that informs the

reporting practices of a number of Canadian companies. A number of the identified reporters use terminology such as "following the GRI" or "aligned where possible." A total of **13** companies state they have used the GRI *Sustainability Reporting Guidelines* in preparing their reports. This is a substantial increase from *Stepping Forward* in which four companies reported the use of the GRI. These 13 companies are:

- Alcan Aluminium;
- Anglo-American plc.;
- BC Hydro;
- Ford Motor Company of Canada;
- General Motors Canada;
- Hydro Quebec;
- Rio Tinto;
- Royal and Sun Alliance Insurance Group plc.;
- Suncor;
- Teck Cominco;
- TransAlta;
- VanCity Savings and Credit Union; and
- Vancouver International Airport Authority.

These reports vary in their degree of conformance with the standard. A number of companies, such as BC Hydro, TransAlta and VanCity, clearly demonstrate their use of the GRI *Guidelines* by providing a comparative table illustrating where GRI relevant information, such as specific performance indicators, can be found in their report. These reports were all published prior to the release of the latest version of the GRI's *Sustainability Reporting Guidelines* in August 2002; therefore, it remains to be seen how the new *Guidelines* will affect future reporting practices.

ISO 14001

ISO 14001 is an internationally recognized voluntary standard for the development and implementation of environmental management systems. We found that **57% (45)** of reporters referenced the ISO 14001 certification standard within their reports.

AA 1000

The AA 1000 is a foundation process standard for social and ethical accounting, auditing and reporting. Although some corporations in other countries use this standard, VanCity Savings and Credit Union is the only identified Canadian reporter that references

adoption of the AA 1000 standard. The auditor's statement in their report also comments on the extent to which VanCity's report reflects the principles of AA 1000.

SA 8000

The SA 8000 is a humane workplace standard that covers issues such as child and forced labour, freedom of association and discrimination. Although facilities in over 24 countries have achieved SA 8000 certification, none of the identified Canadian reporters references certification to this standard.

Voluntary Initiatives

A number of companies participate in voluntary initiatives such as government challenge or sector programs. We searched published reports for reference to two voluntary initiatives: Canada's Voluntary Challenge and Registry (VCR),¹² and the United Nations' (UN) Global Compact.¹³ In total, **35% (29)** of the identified reporting companies referenced their participation in the VCR. Interestingly, another 23 companies participate in the VCR but do not mention their involvement in their annual or sustainability reports.

Rio Tinto and Nexen are the only **two** identified reporters that reference their participation in the Global Compact in their annual or sustainability reports. Four additional companies reference participation in the program on their web sites, but not in their Canadian reports: DuPont, Petro-Canada, Placer Dome and Shell. Both Dupont and Shell also report participation in the Global Compact in their international reports.

Environmental Liabilities

We searched corporate annual reports for references to environmental liabilities and contingencies. Of the companies that do not produce a sustainability report and do not include more than five pages of

environmental or sustainability information in their annual report, only **13% (48/384)** identified significant environmental liabilities and contingencies in their annual report. This number is surprisingly low, given that many of these companies operate in sectors with significant environmental risks, including manufacturing, mining, oil and gas, and utilities. It appears that a number of companies are not reporting environmental and social issues that are material to their operations, even though such liabilities should be disclosed according to security exchange reporting requirements.

Conclusion

The 2002 Update on Corporate Sustainability Reporting in Canada has identified a growing momentum in the use of corporate sustainability reporting. There has been a significant increase in the number and sector coverage of sustainability reports published by Canadian companies and transnational companies reporting on their Canadian operations. Moreover, there are a number of significant trends emerging in good reporting practices, including:

- A growing use of web-based reporting, both as the main vehicle for communication and in hybrid form with paper copy reports;
- Increasing reporting of facility specific performance information;
- Increasing use of a broader range of approaches to external verification; and
- Increasing use of the GRI *Guidelines* as a reference if not yet an international standard for reporting.

Notwithstanding these improvements, other significant issues are coming to the forefront. The large number of companies that fail to report any material environmental liabilities raises serious concerns about corporate transparency and accountability, given that the failure to report this information may have direct financial implications for companies in the future. Such short-term practice may have longer-term consequences for the financial health of these companies and their shareholders.

Finally, companies are facing multiple reporting pressures – responding to disclosure requirements in regulations governing their operations; meeting the reporting criteria of sector-initiated voluntary programs to which they subscribe; and responding to the requests of various investment rating groups and

¹² The Voluntary Challenge and Registry is a Canadian voluntary program established to encourage companies and organizations to monitor and report on their progress in reducing greenhouse gas emissions.

¹³ The Global Compact is a UN initiative to create a platform for ethical business decision-making on the environment and/or society.

other stakeholders. There is an emerging need for consolidation – whether along the lines of accepted national or international reporting standards, or through mutual recognition among different demanders of corporate information.

The changes we have noted since *Stepping Forward* was published indicate the speed at which the reporting landscape is changing in Canada. The release of the new GRI *Guidelines* and other reporting initiatives taking place worldwide will continue to influence this landscape, as will the reporting practices of innovative companies that are leading the way in demonstrating accountability to their stakeholders.

Appendix 1 – Reporting Companies and Data Sets

COMPANY	SECTOR	TSX 300	ROB 100 Revenue	ROB 100 Private	Other	Report Date
Abitibi-Consolidated	Forest & Paper Products	x	x			2001
Alcan Aluminum	Automotive & Other Manufacturing	x			x	2001
Anglo-American plc.	Mining & Minerals				x	2001
Atco Electric	Utilities				x	2001
Atco Power	Utilities				x	2000
BC Hydro	Utilities				x	2001
BHP Billiton plc.	Mining & Minerals				x	2001
Bank of Nova Scotia	Financial Services	x	x			2001
Bell Canada	IT & Telecom		x		x	2001
Cambior Inc.	Mining & Minerals				x	2000
Cameco Corporation	Mining & Minerals	x				2001
Canadian Pacific Railway	Transport	x	x			2001
Canadian Imperial Bank of Commerce	Financial Services	x	x			2001
Canfor Corporation	Forest & Paper Products	x				2001
Cascades Inc.	Forest & Paper Products	x	x			2001
Celanese Group Limited	Chemical & Chemical Products				x	2000
Chinook Group Limited	Chemical & Chemical Products				x	2001
Citibank Canada	Financial Services			x		2001
Clarica Life Insurance Co.	Financial Services		x			2001
Diavik Diamond Mines Inc.	Mining & Minerals				x	2001
Dofasco Inc.	Automotive & Other Manufacturing	x				2001
Dow Canada	Chemical & Chemical Products				x	2001
DuPont Canada Inc.	Chemical & Chemical Products	x	x			2001
EKA Chemicals Canada	Chemical & Chemical Products				x	2001
Edmonton Airports	Transport				x	2001
Emera	Utilities	x	x			2001
Enbridge Inc.	Transport	x	x			2001
Epcor Utilities Inc.	Utilities				x	2001
Falconbridge Limited	Mining & Minerals	x				2001
Ford Motor Company of Canada	Automotive & Other Manufacturing			x		2001
General Motors of Canada	Automotive & Other Manufacturing			x		2001
Hydro One Networks	Utilities				x	2001
Hydro-Quebec	Utilities				x	2001
Imperial Oil Limited	Oil & Gas	x	x			2001
Imperial Tobacco Canada	Food, Beverage & Tobacco			x		2001
Inco Limited	Mining & Minerals	x	x			2001
Investors Group	Financial Services	x	x			2001
Kruger Inc.	Forest & Paper Products				x	2001
Manitoba Telecom Services	IT & Telecom	x				2001
Manulife Financial	Financial Services	x				2001
McDonald's Restaurants	Food, Beverage & Tobacco			x		2001
Methanex Corporation	Chemical & Chemical Products	x	x			2001
Metro Credit Union	Financial Services				x	2001
New Brunswick Power Corporation	Utilities				x	2001
Newfoundland & Labrador Hydro Power	Utilities				x	2001
Nexen Inc.	Oil & Gas	x	x			2001
Nexfor Inc.	Forest & Paper Products	x				2001
Noranda Inc.	Mining & Minerals	x				2001
Norske Canada Limited	Forest & Paper Products	x				2001
Nortel Networks Inc.	IT & Telecom	x				2000
Northrock Resources	Oil & Gas				x	2001
NOVA Chemicals Corporation	Chemical & Chemical Products	x				2000
Ontario Power Generation	Utilities				x	2001
OxyVinyls	Chemical & Chemical Products				x	2000
Papier Masson Limited	Forest & Paper Products				x	2001
Petro-Canada	Oil & Gas	x	x		x	2001
Placer Dome Inc.	Mining & Minerals	x				2000

COMPANY	SECTOR	TSX 300	ROB 100 Revenue	ROB 100 Private	Other	Report Date
Potash Corporation of Saskatchewan Inc.	Chemical & Chemical Products	x	x			2001
QIT - Fer et Titane et Quebec Metal Powders Ltd.	Mining & Minerals				x	2001
RBC Financial Group	Financial Services	x	x			2001
Rio Tinto plc.	Mining & Minerals				x	2001
Riverside Forest Products Ltd.	Forest & Paper Products				x	2001
Royal & Sun Alliance Insurance Group plc.	Financial Services				x	2001
Saskpower	Utilities				x	2001
Shell Canada	Oil & Gas	x	x			2001
St. Lawrence Cement Group	Automotive & Other Manufacturing	x				2001
Stora Enso	Forest & Paper Products				x	2001
Suncor Energy Inc.	Oil & Gas	x	x			2000
Syncrude Canada	Oil & Gas				x	2001
Talisman Energy Inc.	Oil & Gas	x	x			2001
Teck Cominco	Mining & Minerals	x				2001
Telus Corporation	IT & Telecom	x	x			2001
The Greater Toronto Airport Authority	Transport				x	2000
TransAlta Corporation	Utilities	x	x			2001
TransCanada Pipelines Limited	Transport	x	x		x	2001
VanCity Savings and Credit Union	Financial Services				x	2001
Vancouver International Airport Authority	Transport				x	2000
Weldwood of Canada	Forest & Paper Products				x	1999
Weyerhaeuser Company	Forest & Paper Products				x	2001
TOTALS		37	24	5	39	

Note: The totals row illustrates the total number of reporting companies identified from each data set. There are 23 companies that appear on both the TSX 300 and the ROB 100 Revenue. None of the companies identified from the ROB 100 Private data set overlap with any other data sets, and 34 companies from the Other data set are not duplicated within any other data set.

Appendix 2 – Reporting Companies and Report Types

COMPANY	SECTOR	REPORT TYPE	REPORT DATE
Abitibi-Consolidated	Forest & Paper Products	Annual	2001
Alcan Aluminum	Automotive & Other Manufacturing	Sustainability	2001
Anglo-American plc.	Mining & Minerals	EH&S	2001
Atco Electric	Utilities	EH&S	2001
Atco Power	Utilities	EH&S	2000
BC Hydro	Utilities	Sustainability	2001
BHP Billiton plc.	Mining & Minerals	Environmental	2001
Bank of Nova Scotia	Financial Services	Social	2001
Bell Canada	IT & Telecom	Environmental	2001
Cambior Inc.	Mining & Minerals	Environmental	2000
Cameco Corporation	Mining & Minerals	Annual	2001
Canadian Imperial Bank of Commerce	Financial Services	Social	2001
Canadian Pacific Railway	Transport	Social	2001
Canfor Corporation	Forest & Paper Products	Annual	2001
Cascades Inc.	Forest & Paper Products	Annual	2001
Celanese Group Limited	Chemical & Chemical Products	EH&S	2000
Chinook Group Limited	Chemical & Chemical Products	Environmental	2001
Citibank Canada	Financial Services	Social	2001
Clarica Life Insurance Co.	Financial Services	Social	2001
Diavik Diamond Mines Inc.	Mining & Minerals	Environment & Social	2001
Dofasco Inc.	Automotive & Other Manufacturing	Annual	2001
Dow Canada	Chemical & Chemical Products	Sustainability	2001
DuPont Canada Inc.	Chemical & Chemical Products	Sustainability	2001
EKA Chemicals Canada	Chemical & Chemical Products	EH&S	2001
Edmonton Airports	Transport	EH&S	2001
Emera	Utilities	Environmental	2001
Enbridge Inc.	Pipelines	EH&S	2001
Epcor Utilities Inc.	Utilities	Sustainability	2001
Falconbridge Limited	Mining & Minerals	Sustainability	2001
Ford Motor Company of Canada	Automotive & Other Manufacturing	Sustainability	2001
General Motors of Canada	Automotive & Other Manufacturing	Sustainability	2001
Hydro One Networks	Utilities	EH&S	2001
Hydro-Quebec	Utilities	Environment & Social	2001
Imperial Oil Limited	Oil & Gas	EH&S	2001
Imperial Tobacco Canada	Food, Beverage & Tobacco	Social	2001
Inco Limited	Mining & Minerals	Annual	2001
Investors Group	Financial Services	Social	2001
Kruger Inc.	Forest & Paper Products	Environmental	2001
Manitoba Telecom Services	IT & Telecom	Environment & Social	2001
Manulife Financial	Financial Services	Social	2001
McDonald's Restaurants	Food, Beverage & Tobacco	Social	2001
Methanex Corporation	Chemical & Chemical Products	EH&S	2001
Metro Credit Union	Financial Services	Social	2001
New Brunswick Power Corporation	Utilities	Environmental	2001
Newfoundland & Labrador Hydro Power	Utilities	Environmental	2001
Nexen Inc.	Oil & Gas	Environment & Social	2001
Nexfor Inc.	Forest & Paper Products	Annual	2001
Noranda Inc.	Mining & Minerals	Sustainability	2001
Norske Canada Limited	Forest & Paper Products	Environmental	2001
Nortel Networks Inc.	IT & Telecom	Environmental	2000
Northrock Resources	Oil & Gas	EH&S	2001
NOVA Chemicals Corporation	Chemical & Chemical Products	EH&S	2000
Ontario Power Generation	Utilities	Sustainability	2001
OxyVinyls	Chemical & Chemical Products	EH&S	2000
Papier Masson Limited	Forest & Paper Products	Environmental	2001
Petro-Canada	Oil & Gas	Environment & Social	2001
Placer Dome Inc.	Mining & Minerals	Sustainability	2000

COMPANY	SECTOR	REPORT TYPE	REPORT DATE
Potash Corporation of Saskatchewan Inc.	Chemical & Chemical Products	Annual	2001
QIT - Fer et Titane et Quebec Metal Powders Ltd.	Mining & Minerals	Environment & Social	2001
RBC Financial Group	Financial Services	Social	2001
Rio Tinto plc.	Mining & Minerals	Environment & Social	2001
Riverside Forest Products Ltd.	Forest & Paper Products	Environmental	2001
Royal & Sun Alliance Insurance Group plc.	Financial Services	Environment & Social	2001
SaskPower	Utilities	Environmental	2001
Shell Canada	Oil & Gas	Sustainability	2001
St. Lawrence Cement Group	Automotive & Other Manufacturing	Environmental	1999
Stora Enso	Forest & Paper Products	Environmental	2001
Suncor Energy Inc.	Oil & Gas	Sustainability	2000
Synchrude Canada	Oil & Gas	Annual	2001
Talisman Energy Inc.	Oil & Gas	Social	2001
Teck Cominco	Mining & Minerals	Sustainability	2001
Telus Corporation	IT & Telecom	Social	2001
The Greater Toronto Airports Authority	Transport	Environmental	2001
TransAlta Corporation	Utilities	Sustainability	2001
TransCanada Pipelines Limited	Pipelines	EH&S	2001
VanCity Savings and Credit Union	Financial Services	Social	2001
Vancouver International Airport Authority	Transport	Environment & Social	2000
Weldwood of Canada Limited	Forest & Paper Products	Environmental	1999
Weyerhaeuser Company	Forest & Paper Products	Environment & Social	2001