

8

Poster Session

Poster Session

At an adjoining venue, a poster session was held in conjunction with the International Symposium on Environmental Accounting 2003.

At this poster session, environmental reports of corporations were distributed as a product of corporate environmental activities, and materials related to environmental accounting were also displayed. The participating organizations introduced their efforts toward environmental conservation respectively. With entries from 14 organizations including Matsushita Electric Industrial Co.,Ltd., opinions and views were actively exchanged between these organizations and participants of the symposium.

In addition to Nippon Paint Co.,Ltd. and Shionogi & Co.,Ltd., who reported on their Material Flow Cost Accounting (MFCA) projects at the second session of the symposium, Tanabe Seiyaku Co., Ltd. also introduced their MFCA project sponsored by the Ministry of Economy, Trade and Industry (METI).

(List of participating organizations in numerical order)

1 Tanabe Seiyaku Co., Ltd.

We displayed a poster titled 'Tanabe's effort for environmental management - challenge for reducing cost and environmental load', and brochure of the poster and environmental reports were distributed at the booth.

The display included our efforts to clarify cost and benefit of our environmental conservation activities by introducing environmental accounting, and some analysis using an environmental effectiveness index. Further, our latest activities toward more effective utilization of environmental accounting by introducing material flow cost accounting were also shown in the poster.

In addition, as a result of collaborative project on material flow cost accounting under the Ministry of Economy, Trade and Industry (METI), we presented our three strategic steps for improving recognized problems, which have turned out to have an annual economic effect of 80 million Japanese yen.



2 Shionogi & Co., Ltd.

We displayed material flow cost chart of the products which have been studied about mass balance and cost at Kanegasaki Factory, especially regarding whole process flow of drug substance as well as one part of the flow, in order to provide clearer picture of the case study. In addition, we put a SHIONOGI's slogan (SONG for you) poster and posters of 'different materials used for a tray' and 'Shionogi's OTC products' which showed Shionogi's eco-friendliness. Environmental reports 2002 both in Japanese and English were distributed to those who dropped in at our booth.



3 Nippon Paint Co., Ltd.

Nippon Paint has a series of environment-friendly products, 'Fineness' series, panits for building that are easily recycled and effective for waste reduction. Among Fineness series, our display included:

- 'Eco-flat' series, water-based frosting paint for indoor use, which are low in odor and in VOC
- 'Nippe Hi-CR Eco' whose raw materials include recycled PET and vegetable fat
- 'E-Carry' system and its container, which are pioneering products in the paint industry that are made based on the idea of 'recyclable', not 'disposable'.

'E-Carry' system has many merits in realizing zero-emission, improving working condition and working efficiency, and reducing unnecessary residual paint and so forth. Efficient recycle by introducing this system will promote more effective use of resource and energy.



4 Kobe Steel, Ltd.

Kobe Steel (KOBELCO) aspires to becoming an 'environmentally advanced company' and we have intended to improve corporate value. At the booth, new KOBELCO was introduced who aims at creating more impulsive force. Our display included our efforts toward environmental creation such as thorough activities for environmental conservation, efforts toward developing environmental technology and applying it into practice at various production sites, and providing society with such technology, products and service. Also, 'environmental report 2002' and 'KOBELCO guidebook on environmental business' were distributed to the participants.



5 Osaka Gas Co., Ltd.

Our display included 'eco-action of Osaka Gas' and 'valuating environmental conservation effectiveness of environmental accounting'.

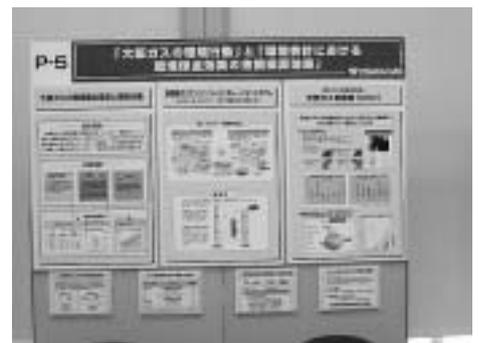
Concerning 'eco-action', (1) basic philosophy on environmental and eco-action was explained using such examples as

- 1) Large reduction of CO2 emission per 1m³ of gas sales,
- 2) Excavation control of soil and promotion of recycling excavated soil, and
- 3) Estimated value of controlling CO2 emission using gas cogeneration

In addition, panels relating (2) cogeneration of gas engine for domestic use and (3) natural gas automobiles were displayed to show examples.

Regarding 'valuation', four steps of valuation was explained:

- 1) Environmental conservation effectiveness of environmental accounting,
- 2) Detail of social effect which worth 2,000million JPN,
- 3) Background of valuation and valued items, and
- 4) Writing and analyzing a scenario using CVM



6 The Kansai Electric Power Co., Inc.

The Kansai Electric Power (KEPCO) has long perceived global environmental problems as critical management issues. Our goal is 'creating a better environment' and we have worked on environmental problems in community and conversion to recycled society in addition to global warming. We have introduced environmental accounting since fiscal year 1999 with an aim to measure our efforts on regular basis, and to promote effective environmental conservation activities. For the further promotion of environmental management, we have introduced 'environmental effectiveness measurement' since fiscal year 2001, which is an integrated index of result of environmental conservation activities and its economic value.



7 J-POWER/ Electric Power Development Co., Ltd.

J-POWER perceives global warming as one of the important management issues to work on.

We introduced our basic philosophy toward environmental problems and features of our management using posters. In addition, we explained our efforts toward environmental conservation with environmental reports. As a site report, we included a very rare environmental report published by an institution who constructs hydraulic power plant.

Also, as good practices of effective use of waste, we displayed a case of gardening fertilizer developed by our group business, which is made of coal ash residue out of thermal power generation, a charcoal made of driftwoods in a dam of hydraulic power plant, and cosmetics made out of wood vinegar extracted from these driftwoods.



8 Deloitte Touche Tohmatsu

Our display included effective tools for corporate management such as:

- supporting tool for publishing environmental reports
- supporting tool for introducing environmental accounting
- third verification of environmental report
- supporting tool for obtaining ISO 14001, 9001, and BS7799/ISO 17799
- related training program at ISO Tohmatsu Training Center (ITOC)
- other materials relevant to the above topics

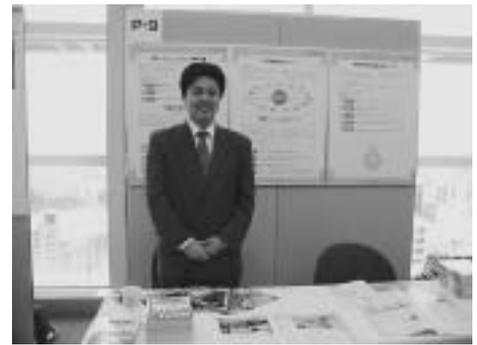


9 Asahi & Co.

Asahi & Co. displayed panels and rendered verbal explanation on such main services provided by Sustainable Management Division of the company as follows:

- support service for building environmental management system
- support service for introducing environmental accounting
- support service for creating environmental reports
- independent review on the environmental reports/environmental accounting
- verification on the amount of greenhouse gas emissions
- support service for introducing the personnel evaluation system in terms of environmental performance
- support service for sustainable management strategies

Also, books on sustainable management published by the company along with magazine articles on environmental accounting written by the company were displayed while explaining details to interested participants at the booth.

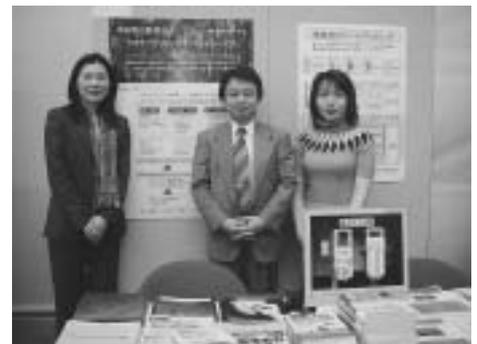


10 ChuoAoyama Audit Corp.

ChuoAoyama PwC Sustainability Research Institute Co.Ltd., "CSRI" (a subsidiary of ChuoAoyama Audit Corp) <http://www.chuoayama.or.jp/>

In addition to the materials on environmental accounting, our display covered our corporate activities related to environmental report, emission trading, LCA and so forth:

- Displayed a poster of mapped tool for environmental accounting
- Showed the report of trail seminar on emission trade on screen
- Introduced LCA software
- Introduced overall corporate activities on panel
- Displayed our publications for sale, sample of books related to local government, reports and environmental accounting
- Displayed and distributed corporate brochure etc.



11 Shin Nihon & Co.

- 'ENASUS (Environmental Accounting Supporting System)' software for introducing environmental accounting -

Shin Nihon & Co. displayed a series of materials related to the software, 'ENASUS' developed by environmental auditing section of our company.

This software has been developed on the basis of environmental management with the concept of being user friendly. It provides reliable environmental accounting data so that users can disclose information both internally and externally.

The features of this software include:

- (1) providing more reliable data with minimum work
- (2) complying with MoE guidelines for environmental accounting
- (3) providing useful data for internal management

This software has been adopted in many companies which are preparing environmental data for Fiscal Year 2002. We received a considerable number of inquiries and requests for a brochure at the poster session.



12 SAP Japan Co., Ltd.

The most effective way for collecting highly reliable data for Material Flow Cost Accounting (MCFA) such as material flow data and cost data is to extract existing data from the enterprise backbone system.

SAP ERP system and data warehouse system enable to make good use of transactional data acquired from daily business. This also enables companies to evaluate the effectiveness of their activities and environmental impacts in real time.

With these systems, companies do not need to set up specific system for data collection or analysis, or to organize full-time section for MFCA.

At SAP booth, we introduced a concept for realizing MCFA based on oversea cases.



13 Matsushita Electric Industrial Co., Ltd.

Matsushita group has disclosed environmental information every fiscal year since 1998. Complying with MoE guidelines, initially the items for disclosure were limited to 3 items: 'environmental conservation costs (monetary value)', 'environmental conservation effects (in quantities)' and 'corporate economic effects (monetary value)'. However, since fiscal year 2001, two more items have been added: 'calculation of environmental conservation effects (monetary value)' and 'customers' economic effects'. Disclosing these 5 items has shown our new concepts of environmental accounting. Even though monetary valuation of the two added items is still in the process of a trial calculation, we will continue working on cost effectiveness of environmental accounting out of these 5 items.



14 Ministry of the Environment

Ministry of the Environment provides companies with supporting tools and guidelines for environmental conservation such as environmental reports, environmental accounting and environmental performance indicators. In addition, with an aim of encouraging more small and medium-sized companies to work on environmental conservation, a program for evaluating environmental activities ("Eco Action 21") is also available as a simpler measurement.

At the poster session, guidelines for these measurements and database of environmental reports were displayed and distributed, most of which are available on our web site:<http://www.env.go.jp/hpolicy/j-hiroba/04.html>.

