



## Independent Review Report on "Matsushita Group Environmental Data Book 2008"

To the President of Matsushita Electric Industrial Co., Ltd.

### 1. Purpose and Scope of our Review

We have reviewed "Matsushita Group Environmental Data Book 2008" (the "Data Book 2008") of Matsushita Electric Industrial Co., Ltd. (the "Company") for the year ended March 31, 2008. Our engagement was designed to report to the Company, based on the results of our review, the credibility of the indicators for the period from April 1, 2007 to March 31, 2008 described in "Green Plan 2010" (the "Indicators") included in the Data Book 2008.

The Data Book 2008, including the identification of material issues, is the responsibility of the Company's management. Our responsibility is to independently report the results of our procedures performed on the Indicators.

### 2. The Standards and the Criteria used in our Review

We conducted our review referring to the "International Standard on Assurance Engagements 3000" (December 2003) issued by International Federation of Accountants (IFAC), and in accordance with the "Practice Guidelines for Assurance Engagements on Sustainability Information" (revised February 2008) issued by the Japanese Association of Assurance Organizations for Sustainability Information, with the criteria which are the standards the Company formulated (the "Company's Standards") and are shown in the Company's website ([http://panasonic.net/eco/env\\_data/back\\_number/review2008e.pdf](http://panasonic.net/eco/env_data/back_number/review2008e.pdf)) as well as the code of the Japanese Association of Assurance Organizations for Sustainability Information.

### 3. Procedures Performed

We have performed the following review procedures;

- (1) With respect to the Company's policies for compilation of the Data Book 2008, interviewed the Company's responsible personnel.
- (2) Assessed the Company's Standards used for collecting, compiling and reporting the Indicators.
- (3) With respect to the way of collecting the Indicators and the process flow of calculating them, interviewed the Company's responsible personnel and reviewed the systems and processes used to generate the values of the Indicators.
- (4) Compared the Indicators on a sample basis with the supporting evidences to test the conformity in collection, compilation and reporting of the Indicators to the Company's Standards.
- (5) Made on-site inspections of the Company's facilities domestic and overseas.
- (6) Assessed the completeness of the Data Book 2008 in accordance with the applicable provisions of the code of the Japanese Association of Assurance Organizations for Sustainability Information.
- (7) Evaluated the overall statement in which the Indicators are expressed.

### 4. Results of the Procedures Performed

We believe that our review procedures provide a reasonable basis for our conclusion.

Based on our review, nothing has come to our attention that causes us to believe that the Indicators are not collected, compiled and reported, in all material respects, rationally and in accordance with the Company's Standards.

Our firm and engagement members have no interest in the Company which would have to be disclosed pursuant to the provisions of the Assurance Standard for Environmental Reports (pilot version) issued by the Ministry of the Environment of Japan.

*KPMG AZSA Sustainability Co., Ltd.*

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Osaka, Japan  
May 26<sup>th</sup>, 2008

**[Matsushita Group Environmental Data Book 2008] Standards for Calculating Environmental Performance Indicators**

■ **Reporting period**

April 1, 2007 - March 31, 2008 (FY 2008)

■ **Scope of this report**

'eco ideas' for Products: All products developed during the current fiscal year

'eco ideas' for Manufacturing: Global manufacturing sites that have established environmental management systems

'eco ideas' for Everybody, Everywhere: Scope of initiatives taken by individuals

■ **Calculation standard**

Item	Indicator	Calculation method
<b>'eco ideas' for Products</b>		
Green Products	GP Development Rate	Sales of GPs developed during the current fiscal year / Sales of all products developed during the current fiscal year Note 1) Sales refer to the sales of the product at the shipping point over one year from its launch. If the product was released midway through the current fiscal year, then the annual sales include forecasts. Note 2) PanaHome and Matsushita Electric Works are excluded.
Energy Conservation in Products	GHG efficiency	(Product functions x Product life) / GHG emissions over the entire life cycle
Resource Conservation in Products	Resource efficiency	(Product functions x Product life) / Amount of non-circulating resources over the entire life cycle Note: Amount of non-circulating resources over the entire life cycle = Resources extracted from the earth + Amount of wasted resources = 2 x Resource input throughout the life cycle - Amount of recycled resources - Amount of recyclable resources
Management of Chemical Substances in Product	Non-use of specified chemical substances	Any of the following requirements must be met (1) Substitution of PVC resin that was used in FY2000 models - Substitution of all PVC resin used in all internal wires, or - Substitution of part of PVC resin used in sections except for internal wires (2) Voluntary substitution of a substance which is not subject to RoHS Directive
<b>'eco ideas' for Manufacturing</b>		
Factory Energy Conservation	Emission amount of CO <sub>2</sub> with the use of fuel	Make calculations in accordance with the manual on calculation and reporting for greenhouse gas emissions (Ver.2.2) published by the Ministry of the Environment and Ministry of Economy, Trade and Industry, Japan
	CO <sub>2</sub> emission coefficient with the purchase of electricity	[Japan] CO <sub>2</sub> emissions per basic unit for power sources at the receiving end, listed in the Environmental Action Plan of the Electric Industry issued by the Federation of Electric Power Companies of Japan in September 2007. The level for FY 2008 has been estimated at 0.410 kgCO <sub>2</sub> /kWh, the same level as in FY2007.
		[Outside Japan] Numerical values for respective countries listed on the Calculation Tools in GHG Protocol website by World Business Council for Sustainable Development (WBCSD) and World Resource Institute (WRI). Levels for 2002 (Electricity-Heat Steam Purchase_tool1.0_final) has been used for all years.
	CO <sub>2</sub> emissions per basic unit	[Japan] CO <sub>2</sub> emissions / (nominal production / corporate goods price index *)
[Global] CO <sub>2</sub> emissions / (consolidated sales / corporate goods price index *)		
Emission amount of greenhouse gases other than CO <sub>2</sub>	Convert the emission amount of each gas into CO <sub>2</sub> emission amount using the Global Warming Potentials listed in the secondary evaluation report (1995) of the Intergovernmental Panel on Climate Change (IPCC).	
Chemical Substance Management at Factories	Affected chemical substances	Chemical substances specified in "Chemical substances management ranking guideline Ver.3.1" (including Type 1 and Type 2 chemical substances specified in the "Law Concerning Reporting, etc. of Releases to the Environment of Specific Chemical Substances and Promoting Improvements in Their Management" (PRTR [Pollutant Release and Transfer Register] Law)
	Emission amount	Emission amount includes emissions to the atmosphere, public waters, and soil.
	Transfer amount	Transfer of waste (excluding charge-free and recycling on inverse onerous contract that is legally categorized as waste regarding the treatment and cleaning of onerous recycling and waste amounts) and release of wastewater into the sewerage system
	Removal treatment amount	Amount of affected chemical substances that were changed into other substances by removal treatment such as neutralization, decomposition and reaction treatment on the premises
	Recycled amount	Amount of charge-free and recycling on inverse onerous contract that is legally categorized as waste regarding the treatment and cleaning of onerous recycling and waste amounts (different from the transfer amount based on PRTR law)
	Amount consumed	Amount of affected chemical substances changed to other substances by reaction during the production process or amount of chemical substances moved to outside the premises by being contained in or attached to products
Reducing Waste from Factories	Generated amount	Total amount of industrial waste, general waste and valuable items
	Valuable item	Waste that can be sold to recycling companies or disposal companies for profit
	Basic unit	Generated amount of waste and valuable item / (consolidated sales / corporate goods price index *)
	Recycling rate	Recycled amount / (recycled amount + final disposal amount) (The recycled amount includes thermal recycling. Incinerated residue is taken into account in the final disposal amount.)
Effective Use of Water Resources	Water usage amount	Total water usage used in production (total usage amount of tap water, industrial water, river and lake water, and groundwater)
	Basic unit	Water usage amount / (consolidated sales / corporate goods price index *)
Management of Factory Environment	NOx emission amount	Total weight of nitrogen oxide emitted from smoke-generating facilities regulated by the Air Pollution Control Law (similar facilities in other countries), which is calculated for NO <sub>2</sub>
	SOx emission amount	Total weight of sulfur oxide emitted from smoke-generating facilities regulated by the Air Pollution Control Law (similar facility in other countries), which is calculated for SO <sub>2</sub>
	COD pollution load	Total weight of the chemical oxygen demand of waste water discharged from a business unit, which is regulated by law, ordinance or agreement, to public waters
	Nitrogen pollution load	Total weight of nitrogen in nitrogen oxide of waste water discharged from a business unit, which is regulated by law, ordinance or agreement, to public waters
	Phosphorous pollution load	Total weight of phosphorous in phosphorous compound of waste water discharged from a business unit, which is regulated by law, ordinance or agreement, to public waters
Green Logistics	Energy consumption	Energy Conservation Law Guide book for consignors concerning the rational use of energy published by the Agency for Natural Resources and Energy (Scope: transportation during which cargo is owned by the Matsushita Group)
	CO <sub>2</sub> emissions	Based on the energy consumption and other data calculated in the process specified above, make calculations in accordance with the manual on calculation and reporting for greenhouse gas emissions (Ver.2.2) published by the Ministry of the Environment and Ministry of Economy, Trade and Industry, Japan
<b>'eco ideas' for Everybody, Everywhere</b>		
Promotion of the LE Campaign	Ratios of LE families	Number of employees of applicable companies who participated in any of the following four key LE initiatives / Total number of employees of applicable companies Four key LE initiatives: Household eco-account book initiative, plastic shopping bag reduction campaign, environmental volunteer activities and Eco Challenge designed to select energy-efficient products campaign Applicable companies: Matsushita Electric Industrial and companies that have similar labor agreements, Matsushita Electric Works, PanaHome and other companies that are participating in the LE Campaign
* Corporate goods price index		Corporate price index adjusted based on the average corporate goods price index (electrical and electronic equipment) published by the Bank of Japan for the period from April 2007 to March 2008. The base years are: 1990 for Japanese CQ emissions per basic unit and 2000 for global CO <sub>2</sub> emissions per basic unit, waste and valuable resource generation and water conservation per basic unit.