



KPMG—IEF Top SA Companies
Environmental Survey 1997

Contents

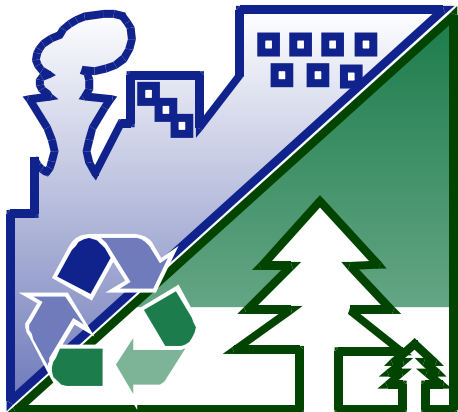
Executive Summary	1
Introduction	3
Methodology	4
Findings	5
Environmental importance	5
Environmental awareness	6
Public perception	6
Environmental market forces	7
Environmental initiatives	7
Environmental standards	8
Environmental governance	9
Environmental expenditure	10
Environmental advice and support	10
Conclusions	11

Appendices

Survey questionnaire

Industrial Environmental Forum of SA

KPMG’s Environmental Unit



Executive Summary

This report details the findings of an of South Africa's top companies, undertaken jointly by KPMG and the Industrial Environmental Forum (IEF) during May 1997.

The findings suggest that environmental issues are already important for South Africa's top companies and are anticipated to become increasingly so, driven by a number of key forces in the market. With this change will come increasing levels of competence in the top companies' ability to manage their environmental impacts and performance, as well rising expectations from stakeholders for credible demonstrations of continuous improvement in this area. Hence, South Africa's top companies are going to have to face up to the challenge of integrating environmental considerations into their core business, and finding an acceptable balance between environmental and other priorities.

Sample design and methodology

The sample of around 200 companies included South Africa's top 150 companies (ranked by assets), as well as key KPMG clients and IEF members not within the top 150. The two page questionnaire was completed using a combination of telephone and fax methods.

Survey response

Almost half (45%) of the sample, with diverse sector representation, responded to the survey (an extremely high percentage by conventional market research standards). This in itself is an indication of a high level of interest in environmental issues by South Africa's top companies. The findings confirmed and enlarged on this positive theme.

Environmental importance

The environment is already regarded as a strategic issue by three quarters (76%) of South Africa's top companies. Furthermore, , the overwhelming majority (84%) agreed that the significance of environmental issues for their company would "increase" over the next 5 years, with the rest thinking they would "stay the same". Not one company expected them to "decrease".

Environmental awareness

Respondents showed an expected pattern of perceived higher awareness among senior management, decreasing through middle management and least among non-managerial staff. Awareness about the environmental implications of various policy-based documents was low on the whole, particularly in relation to the new SA Environment Policy and the Environmental Management standard ISO 14001. This suggests that what progress there has been, is being driven by specific business related factors, rather than an overall change in operating environment.

Environmental market forces

Most of the top companies seemed presently unaffected or unconcerned with negative public perception about their level of environmental responsibility. The majority (57%) felt that it was "neutral or unaware" and more than a third (36%) believed it to be "generally positive". An indication that this was expected to change, however, was indicated by almost two

thirds (63%) of the top companies stating that “public opinion” was likely to become a significant pressure for greater environmental responsibility within their organisation and industry. Other pressures cited by the majority of respondents were “government policy/legislation” (83%), “customer demands” (62%) and “international trade” (51%).

Environmental initiatives

The extent to which environmental initiatives have been implemented within the top companies is encouraging overall. Just over half of the respondents have an environmental policy (62%), give environmental donations or sponsorship (55%) and have an environmental management system (53%), and less than half implemented other initiatives such in the areas of environmental assessments, auditing and reporting.

Environmental standards

More than half of the top companies have gone, or are going, the route of adopting various voluntary environmental standards, and among these, the ISO 14001 Environmental Management standard is under consideration by quite a few companies.

Environmental governance

Almost half of the top companies have their “most senior person responsible for environmental issues” on their Board of Directors, with most of the rest having representation at a Senior Management level. Respondents were more or less split evenly on allocating environmental

responsibility as a Line or Support function, but very few treat it as Independent.

Three quarters of the top companies had one or more staff with either full-time or part time environmental responsibilities, and on average there were 27 such staff for each of these companies. The number of full-time staff with environmental responsibility tended to be less than their part-time compatriots, while in both cases, more Support than Technical and Management staff were filling these positions.

Environmental support and advice

While almost half of the top companies draw support through membership with the IEF and/or other industry associations addressing environmental issues, two thirds have employed the expertise of external environmental consultants or specialists in their environmental performance improvement processes.

Environmental expenditure

More than a third of companies are budgeting in excess of R1 million per annum for environmentally-related expenditure, with one company reporting its expenditure to be over R100 million.

Introduction

This KPMG-IEF Top SA Companies Environmental Survey is significant for several reasons:

- **Relevance** - the trend toward environmental responsibility in business is becoming increasingly important for South Africa's top companies; hence so is the need to understand current performance and needs in this area
- **Contribution** - this introductory survey adds some understanding to an important field of enquiry and practice, and may serve as the basis for more in-depth follow-up research.
- **Timeliness** - the research takes place at a time when several forces are converging to push the environmental agenda forward (e.g. a new National Environmental Policy, ISO14001, and increasing environmental activism)
- **Credibility** - the co-operation between the Industrial Environmental Forum (IEF) and KPMG's Environment Unit in undertaking this research makes for a credible and effective partnership
- **Learning** - the nature of the feedback of these results is intended to make the findings a resource for learning and continuing to improve environmental management and performance among South Africa's top companies

The findings are reported under the same subject areas used in the questionnaire.

Methodology

The primary sample for this survey comprised of South Africa's top 150 companies (listed and unlisted), including the top 100 industrial, as ranked by asset size in the Financial Mail Top Companies Survey 1996. Approximately another 50 companies, IEF members and key KPMG clients, outside the primary sample were also added to give a total sample size of around 200 companies. This approach helped ensure that analysis would be significant and all major economic sectors represented.

Sample companies were contacted by telephone largely via their head offices, and asked to refer the appropriate person in the organisation responsible for environmental issues and best placed to answer the survey. Known environmental representatives within certain companies, especially IEF members, were also approached directly where appropriate. Upon establishing contact with the above-mentioned person, particular care was taken to explain the importance of participation in the survey and to give assurance of the confidentiality of individual responses.

Once agreement to participate in the survey was obtained, blank questionnaires were faxed through for completion. Respondents had the option to self-complete the surveys and return them by fax or to complete them with a KPMG or IEF representative over the telephone (the former method was almost exclusively preferred by respondents).

Completed surveys were then captured and analysed as the basis for writing this report of the findings. The entire process, including publication and distribution of this

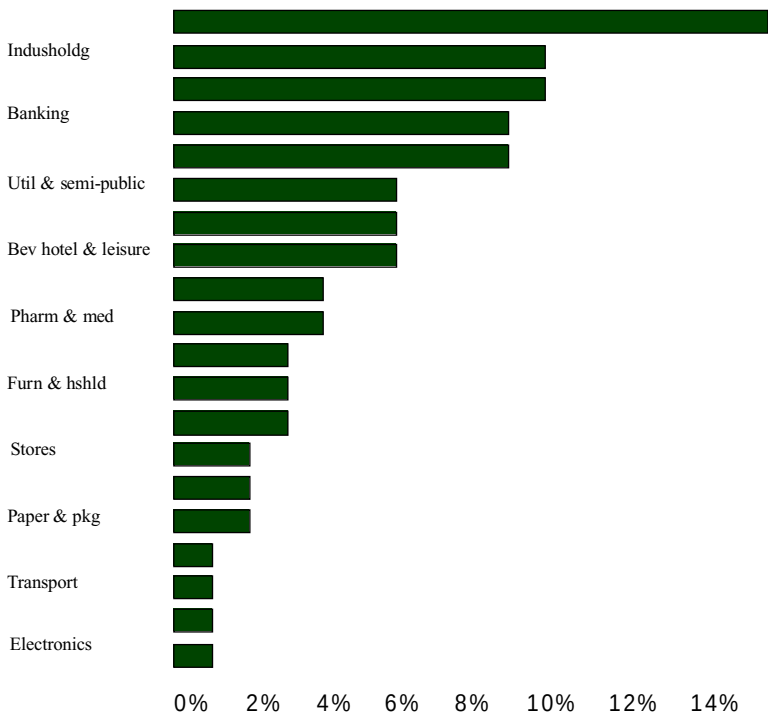
report, took approximately three months to complete.

A total of 90 companies, or 45% of the overall sample, responded to the survey. This is extremely high by conventional market research standards, which may be attributable to a number of factors, including the timely relevance of the subject, the proactive targeting of environmental representatives, the brevity and clarity of the questionnaire design, the ease and efficiency of the research medium (i.e. telephone and fax) and the credibility of the survey undertakers (i.e. KPMG and IEF).

The respondents represented almost half of South Africa's top companies. Specifically, 48% of the top 50 companies, 51% of the top 100 and 44% of the top 150 responded, including 44% of the top 50 industrial and 41% of the top 100 industrial.

A good spread of the economic sectors was also achieved, probably in proportion to their overall representation. As shown in *Figure 1*, the Mining, Financial (Banking and Insurance), Industrial Holdings, Food, and Chemicals & oils sectors were most dominant in the responses, but not to the extent that they unduly bias the results. Nevertheless, less commentary is given to sectors with less than 5% (i.e. 4 respondents) represented.

Figure 1: Relative share of economic sectors represented by top
Sector Representation



Findings

Environmental Importance

The results of the survey show that environment has already become a strategic issue for three quarters (76%) of South Africa’s top companies. A third (36%) of respondents indicate that environmental issues are currently considered to be “very strategic”, while slightly more (40%) regard it as “fairly strategic”. Only a quarter (24%) listed environment as “not strategic”.

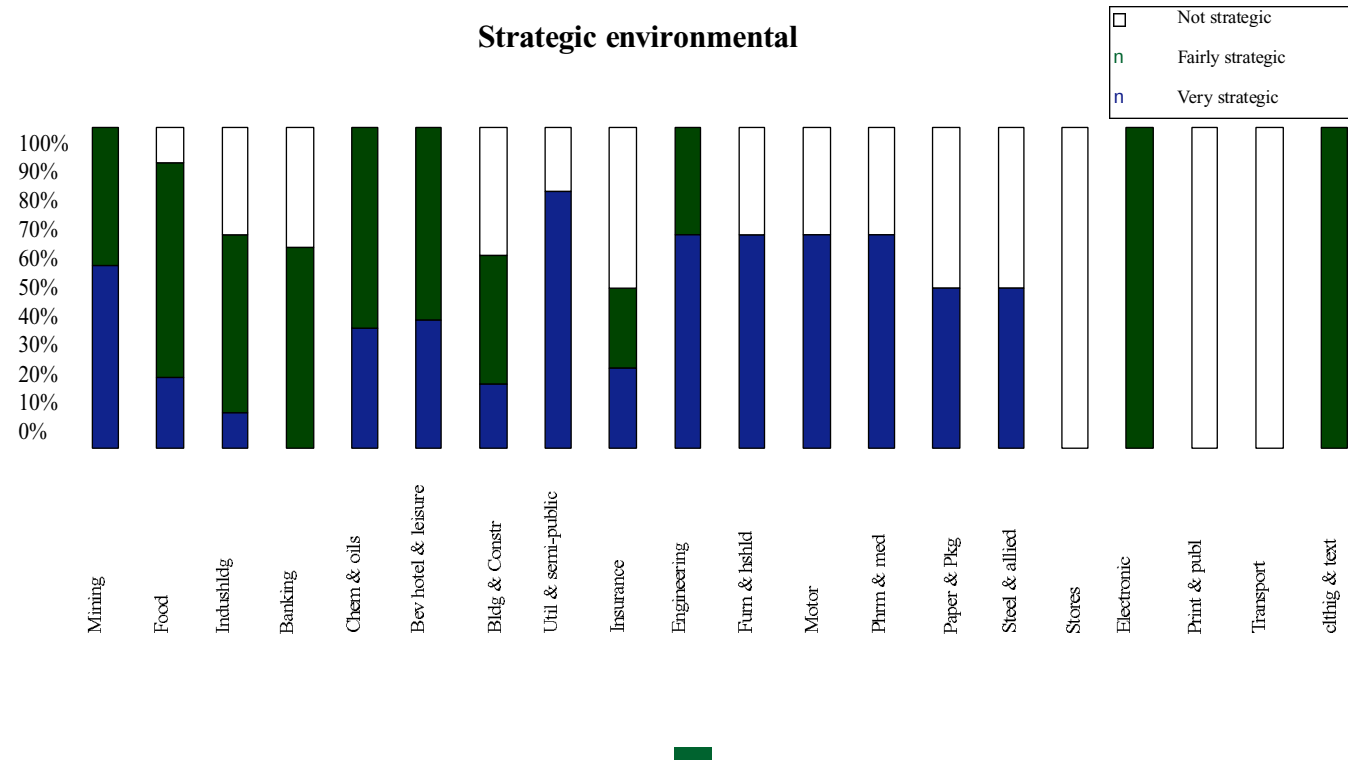
The industry results for this key question are very interesting. As shown in Figure 2, the majority of the top companies in the following industries (in order of representative size) regarded environmental issues as “very strategic”: Mining, Utilities & semi-public; Engineering; Furniture & household; Motor; and Pharmaceutical & medical.

On the other end of the scale, half or more of the companies in the following industries (again in order of representative size) considered environment as “not strategic” to their business: Insurance; Paper & packaging; Steel & allied; Stores; Printing & publishing; and Transport. These sector findings must be interpreted bearing in mind their proportion of the total sample shown in Figure 1.

Nevertheless, these relative strategic perceptions by the various industry sectors tended in turn to be reflected throughout the rest of the questionnaire responses. Industries in which environmental issues were seen as “very strategic” were generally more aware and proactive than those where it is considered a lesser priority.

Confirming the growing importance of the environment for business, an overwhelming majority (84%) of the top companies agreed that the significance of environmental issues for their company would “increase” over the next 5 years, with the rest thinking they would “stay the same”. Not one company expected them to “decrease”.

Figure 2: Proportional response of industry sectors to strategic environmental focus



Environmental Awareness

Respondents showed an expected pattern of perceived higher awareness among senior management, decreasing through middle management and least among non-managerial staff, although this may include a marginal bias on the part of the individuals filling in the questionnaires who were mainly in management themselves. This is illustrated in *Figure 3*.

Figure 4 indicates that awareness about the environmental implications of various policy-based documents, was low on the whole, particularly regarding the new SA Environment Policy and the Environmental Management standard ISO 14001.

Staff awareness

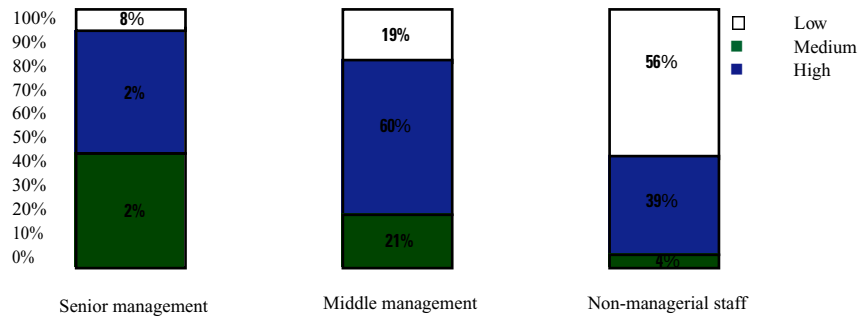


Figure 3: Environmental awareness at different staff levels

Public Perception

Most of the top companies seemed unaffected or unconcerned with any negative public perception about their level of environmental responsibility, with the majority (57%) answering that it was “neutral or unaware” and more than a third (36%) answering that it was “generally positive”. Only 7% admitted to public perception which was “generally negative”.

Policy-document awareness

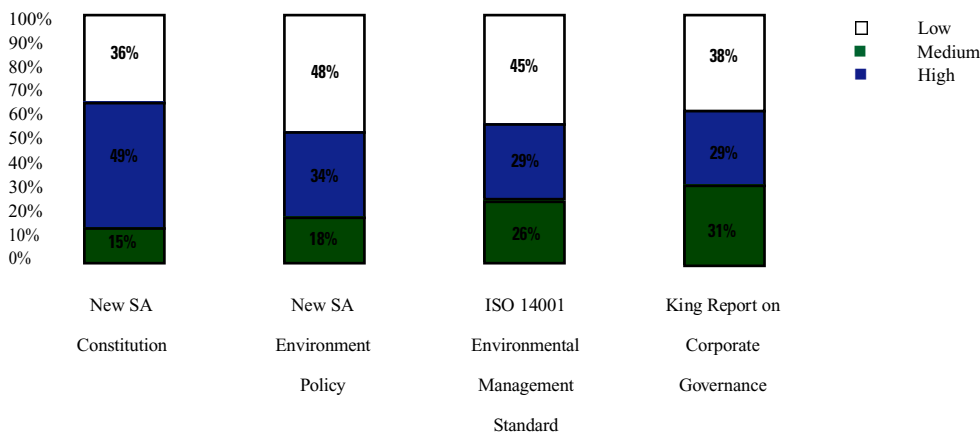


Figure 4: Environmental awareness of various policy-based documents

Environmental Market Forces

As illustrated in *Figure 5*, there was broad consensus (83%) that “government policy/legislation” would be the most significant pressure for greater environmental responsibility within the top companies and their industries. Other pressures cited by at least half of the respondents were “public opinion” (64%), “customer demands” (62%) and “international trade” (51%). Interestingly, less than a third of companies (27%) viewed “environmental groups” as a force for change and almost none (6%) anticipated any “supplier demands”.

Environmental Initiatives

Figure 6 shows that the extent to which environmental initiatives have been implemented within the top companies is encouraging overall. Just over half of the respondents have an environmental policy (62%), give environmental donations or sponsorship (55%) and have an environmental management system (53%).

Various types of environmental assessments and audits have been conducted by some companies, mostly environmental impact assessments and environmental audits by internal staff (both 46%).

And in the area of environmental disclosure and reporting, 40% of top companies include an environmental report in the annual financial report, 13% have produced a separate environmental report and 11% have obtained third party verification of their reporting. Just 4% have any kind of environmental accounting system.

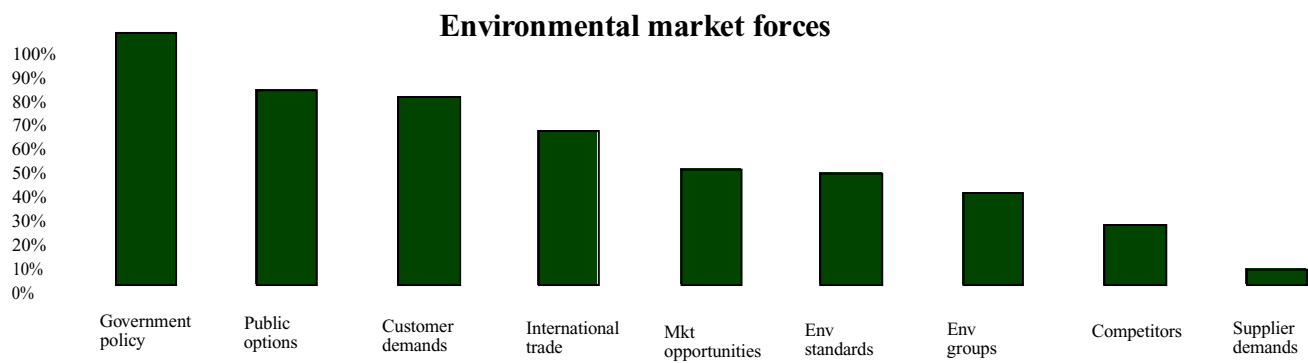


Figure 5: Most significant pressures for environmental responsibility

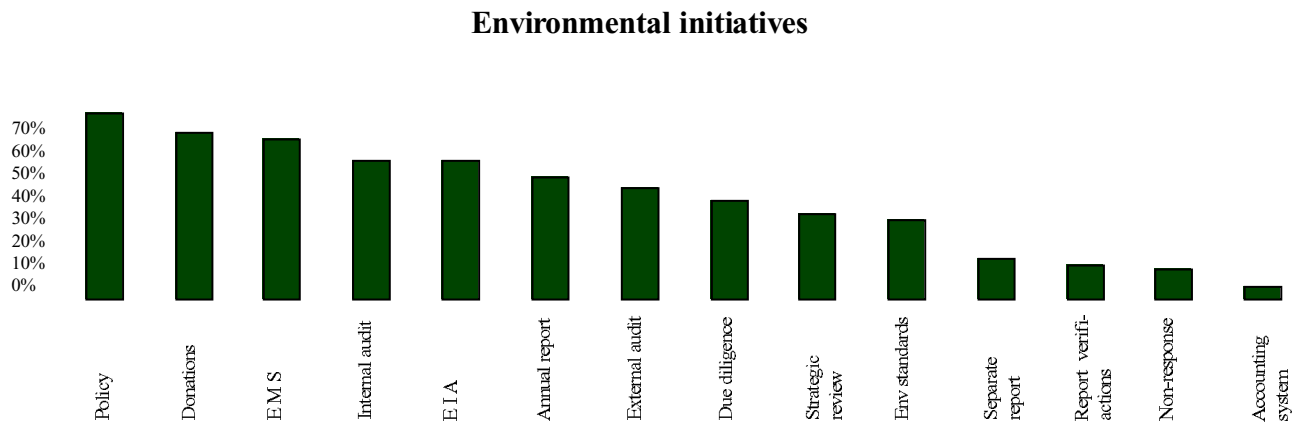


Figure 6: Implementation of environmental initiatives

Environmental standards

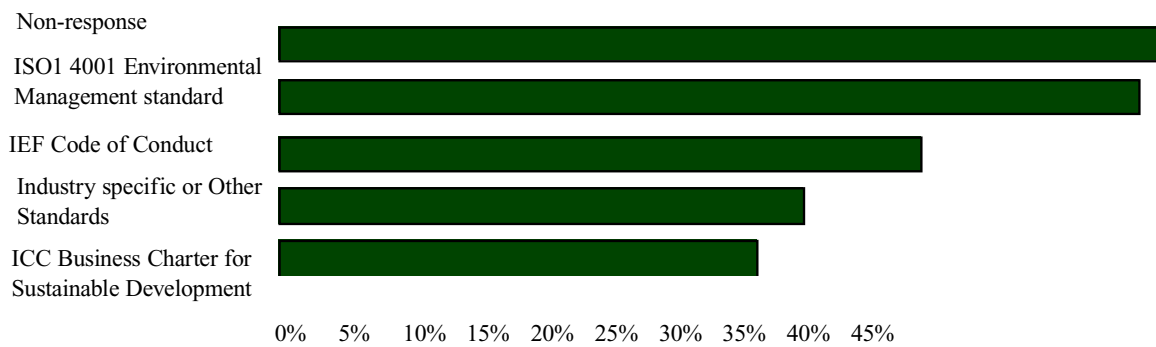


Figure 7: Percentage of top companies complying with environmental standards

ISO 14001

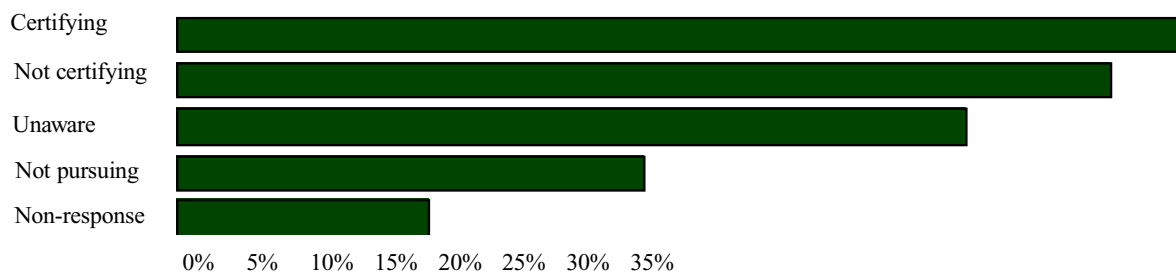


Figure 8: Level of involvement by top companies in ISO 14001

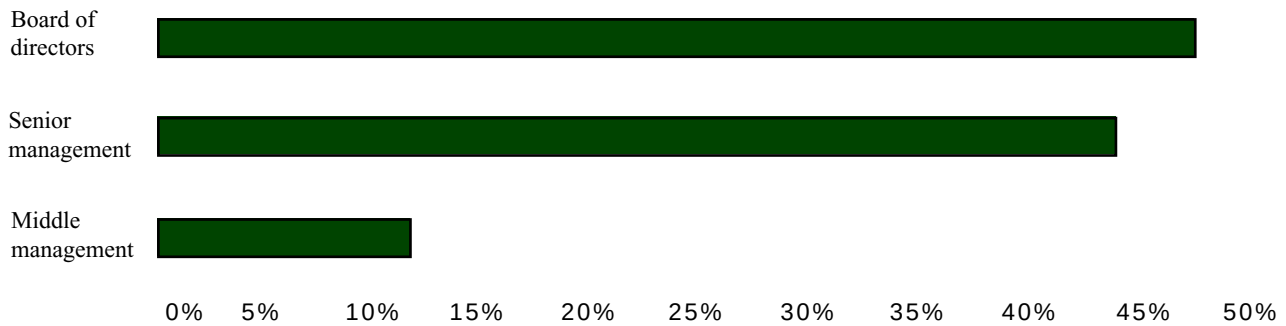
Environmental Standards

Various international and industry-specific environmental standards have emerged in recent years, both to codify good practice and to allow stakeholders to compare levels of commitment to improved environmental performance among top companies. In our survey, as shown in [Figure 7](#), almost half (42%) of the top companies were neither a signatory nor striving for compliance with any voluntary environmental standard. The same amount (40%), however, listed the International Standards Organisation's (ISO) Environmental Management standard ISO 14001, while a third (30%) were

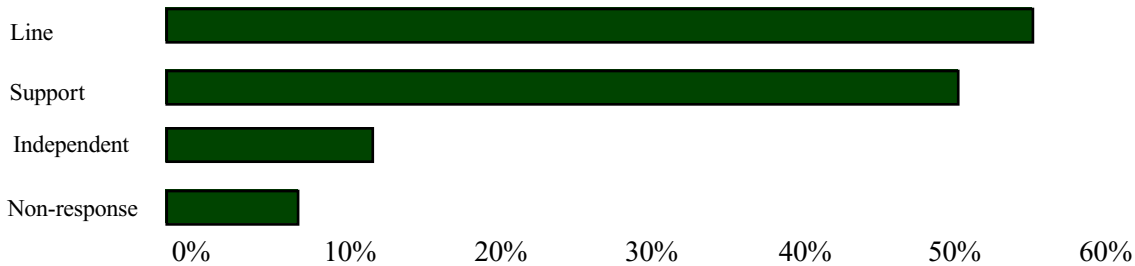
signatories to the Industrial Environmental Forum (IEF) code of Conduct.

Specifically with respect to ISO 14001, a quarter (25%) of respondents were unaware of its detail, while at the other end of the scale, a third (31%) were actively pursuing certification, with a similar number (29%) pursuing the guidelines but not intending to obtain certification ([see Figure 8](#)).

Environmental governance level



Environmental governance function



Environmental Governance

Almost half (46%) of the top companies have their “most senior person responsible for environmental issues” at Board of Directors, with a similar number (43%) having representation at the Senior Management level, but very few (11%) as low as Middle Management.

Respondents were more or less split evenly in half on whether environmental responsibility was a line (52%) or Support (47%) function, with very few (12%) treating it as Independent.

Three quarters (73%) of the top companies had one or more staff with either full-time or part time environmental responsibilities, and on average there were 26.8 such staff for each of these companies. Full-time staff with environmental responsibility tended to be less (49% of companies and 16.05 staff average) than their part-time compatriots (61% and 19.28). The breakdown of these into management, technical and support functions is illustrated in Table 1:

Staff with environmental responsibility	Full-time (% of total)	Full-time (average number of staff)	Part-time (% of total)	Part-time (average number of staff)
Total	50	16.05	60	19.28
Management	82	4.36	77	9.26
Technical	66	8.72	72	7.82
Support	55	12.33	53	11.96

Note: These figures are based only on the companies who have environmental staff

Table 1: Staff with environmental responsibility

These findings emphasise the need for a high level of competence among external environmental consultants in order to add value and work effectively with these internal environmental staff representatives.

Environmental Expenditure

Environmentally-related expenditure is an indicator of environmental commitment by the top companies, and although 18% of them did not know how much they are spending in this area, it is encouraging that a third (35%) are spending in excess of R1 million and 18% are spending between R100,000 and R1 million. This breakdown, illustrated in [Figure 9](#), places an absolute minimum floor on the environmental market size of around R40 million. Clearly,

however, the survey scale used was inadequate to capture the real extent of environmental expenditure, when one considers that one of the top companies has a budgeted figure for 1996/7 of more than R100 million on its own.

Environmental Advice and Support

Two thirds (69%) of the top companies have employed the expertise of external environmental consultants or specialists in their environmental performance improvement processes.

In addition, almost half (47%) draw support through membership with the IEF and/or other industry associations addressing environmental issues.

Conclusions

Environmental issues are already important for SA's top companies and are anticipated to become increasingly so, driven by a number of key forces in the market. With this change will come increasing levels of competence in the top companies' ability to manage their environmental impacts and performance, as well rising expectations from stakeholders for credible demonstrations of continuous improvement in this area. Hence, South Africa's top companies are going to have to face up to the challenge of integrating environmental considerations into their core business, and finding an acceptable balance between environmental and other priorities.

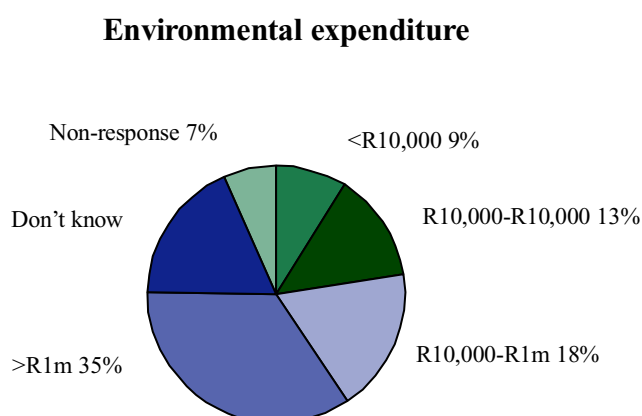


Figure 9: Level of environmental expenditure by top companies

Environmental Survey Questionnaire



KPMG — IEF Top Companies Environmental Survey

Respondent details (complete each section)

Title and name of person completing
this questionnaire: _____

Name of organisation: _____

Position and department: _____

Industry sector: _____

- 1. Environmental importance** (*tick the appropriate box*)
- | | | |
|---|-----------------------|-----------------------|
| | <i>Low</i> | ☐ |
| a. In your perception to what extent are environmental issues currently considered to be of strategic importance in your organisation? | | |
| <i>Very strategic</i> | ☐ | |
| <i>Fairly strategic</i> | ☐ | |
| <i>Not strategic</i> | ☐ | |
| b. How do you foresee the significance of environmental issues for your organisation changing over the next 5 years? Do you expect their significance will: | | |
| <i>Increase</i> | ☐ | |
| <i>Remain the same</i> | ☐ | |
| <i>Decrease</i> | ☐ | |
- 2. Environmental awareness**
- | | | |
|---|-----------------------|--|
| a. What would you say is the level of environmental awareness in your organisation among the various levels of staff? | | |
| <i>Senior management:</i> | | |
| <i>High</i> | ☐ | |
| <i>Medium</i> | ☐ | |
| <i>Low</i> | ☐ | |
| <i>Middle management:</i> | | |
| <i>High</i> | ☐ | |
| <i>Medium</i> | ☐ | |
| <i>Low</i> | ☐ | |
| <i>Non-managerial staff:</i> | | |
| <i>High</i> | ☐ | |
| <i>Medium</i> | ☐ | |
- 3. Public perception**
- | | | |
|--|-----------------------|--|
| How would you regard the general public perception of your organisation's level of environmental responsibility? | | |
| <i>Generally positive</i> | ☐ | |
| <i>Neutral or unaware</i> | ☐ | |
| <i>Generally negative</i> | ☐ | |
- 4. Awareness of policy-based documents**
- | | | |
|--|-----------------------|--|
| b. What would you say is the level of awareness in your organisation about the environmental implications of the following policy-based documents? | | |
| <i>New SA Constitution</i> | ☐ | |
| <i>High</i> | ☐ | |
| <i>Medium</i> | ☐ | |
| <i>Low</i> | ☐ | |
| <i>New SA Environment Policy</i> | ☐ | |
| <i>High</i> | ☐ | |
| <i>Medium</i> | ☐ | |
| <i>Low</i> | ☐ | |
| <i>ISO 14001</i> | ☐ | |
| <i>High</i> | ☐ | |
| <i>Medium</i> | ☐ | |
| <i>Low</i> | ☐ | |
| <i>King Report on Corporate Governance</i> | ☐ | |
| <i>High</i> | ☐ | |
| <i>Medium</i> | ☐ | |
| <i>Low</i> | ☐ | |

4. Environmental market forces

Which of the following factors, if any, would you regard as significant pressures for greater environmental responsibility within your organisation and/or industry?

<i>Government policy/legislation</i>	☐
<i>Customer demands</i>	☐
<i>Supplier demands</i>	☐
<i>International trade</i>	☐
<i>Competitors</i>	☐
<i>Public opinion</i>	☐
<i>Environmental groups</i>	☐
<i>Market opportunities</i>	☐
<i>Voluntary environmental standards or agreements</i>	☐

5. Environmental initiatives (tick the appropriate box)

As far as you are aware, which of the following environmentally-related activities or initiatives, if any, has your organisation implemented or is it implementing?

<i>Environmental donations or sponsorship</i>	☐
<i>Environmental policy</i>	☐
<i>Strategic environmental review</i>	☐
<i>Environmental management system</i>	☐
<i>Environmental due diligence risk assessment</i>	☐
<i>Environmental audit by internal staff</i>	☐
<i>Environmental audit by external party</i>	☐
<i>Environmental accounting system</i>	☐
<i>Environmental report in the annual financial report</i>	☐
<i>Separate public environmental report</i>	☐
<i>Third party verification of environmental reporting</i>	☐
<i>Environmental impact assessment</i>	☐
<i>Signatory or certification with respect to specific voluntary environmental standards</i>	☐

6. Environmental standards

- a. Is your organisation either a signatory or striving for compliance with any of the following voluntary environmental standards?

<i>ICC Business Charter for Sustainable Development</i>	☐
<i>ISO 14001 Environmental Management Voluntary Standard</i>	☐
<i>IEF</i>	☐
<i>Code of Conduct</i>	☐
<i>Industry-specific or other standards; please state (e.g. Responsible Care, Chamber of Mines Environmental Guidelines, UNEP Statements on Sustainable Development, others)</i>	☐

- b. Specifically with respect to ISO14001, is your organisation:

<i>Unaware of the detail of ISO14001 at this stage</i>	☐
<i>Aware of ISO14001 but have decided not to pursue it</i>	☐
<i>Pursuing the guidelines of ISO14001 but not intending to obtain certification</i>	☐
<i>Actively pursuing ISO 14001 certification</i>	☐

7. Environmental governance

- a. At what level in your organisation is the most senior person responsible for environmental issues ?

<i>Board of directors</i>	☐
<i>Senior management</i>	☐
<i>Middle management</i>	☐

- b. Is environmental responsibility a line, support or independent function in your organisation?

<i>Line</i>	☐
<i>Support</i>	☐
<i>Independent</i>	☐

- c. Approximately how many staff in management, technical and support positions, if any, are engaged full-time and/or part-time with environmental responsibilities?

<i>Full-time:</i>	
<i>Management</i>	_____
<i>Technical</i>	_____
<i>Support</i>	_____

<i>Part-time:</i>	
<i>Management</i>	_____
<i>Technical</i>	_____
<i>Support</i>	_____

8. Environmental advice

- a. As far as you are aware, has your organisation employed the expertise of external environmental consultants or specialists in the past or the present?

Yes ☐ No ☐

- b. Is your organisation a member of the IEF and/or any other industry association addressing environmental issues (please state)?

Yes ☐ No ☐

- c. Please list the names of all the external environmental consultants or specialists of which you are aware?

9. Environmental Expenditure

Please could you give an approximate estimate of your annual budget for environmentally related expenditure

<i><R10,000</i>	☐
<i>R10,000-R100,000</i>	☐
<i>R100,000-R1m</i>	☐
<i>>R1m</i>	☐
<i>Don't know</i>	☐

10. Survey feedback

- a. Would you like to receive a copy of the aggregated findings report from this survey?

Yes ☐ No ☐

List of Survey Respondents

Banking

ABSA Bank Ltd
Boland Bank
First National Bank
Genbel
NBS Holdings
Saambou Bank
Standard Bank
The SA Bank of Athens

Beverages, Hotels & Leisure

Kersaf (Sun International)
KWV
SA Breweries (Beer Division)
SFW
Suncrush

Building, Construction & Allied

Alpha Limited
Concor Holdings
Grinaker
LTA
PPC

Chemicals & Oils

AECI
Atomic Energy Corporation
Caltex Oil (SA)
Engen
Plascon
Polifin
Sasol
Sentrachem

Clothing, Footwear & Textiles

Seardel

Electronics

Reunert

Engineering

ABB
Afrox
Dorbyl

Food

Blue Ribbon Bakeries
Cadbury Schweppes
Illovo Sugar
Kellog Co
Nabisco (Delfood)
Pick 'n Pay
Premier Milling
Tonga-Hulett Group
Transvaal Sugar

Furniture, Household & allied

AFCOL
Amrel
Elida Ponds

Industrial Holding

Cullinan Holding
Grincor (Unicorn Lines)
Imperial
Klipton
M&R Holdings
PGSI
Rand Merchant Bank
Safren (Rennies Group)
T&N Holdings

Insurance

Liberty Life
Metropolitan Life
Old Mutual Group
Sage Group

Mining

Alusaf
Amcoal
Anglo American
Anglovaal (Avgold)
De Beers
Gold Fields of SA
Impala Platinum
Ingwe Coal Corp.
JCI
Marlin Granite

Samancor
Trans Natal Coal
Vaal Reefs

Motor

Johnson Matthey
Nissan SA
Toyota Marketing
Volkswagen of SA

Paper & Packaging

Mondi
Nampak

Pharmaceutical & Medical

Adcock Ingram
Clinic Holdings
SA Druggist

Printing & Publishing

Perskor

Steel & Allied

Hiveld Steel
Iskor

Stores

McCarthy Retail
Seartec Ind. (Sharp)

Transport

Unitrans

Utilities/Public Sector

Development Bank of SA
Enviroserv Holdings
Eskom
Telkom SA
Umgeni Water

Industrial Environmental Forum of South Africa

The IEF was formed in 1990 by a group of South Africa's leading business people and industrialists who shared a common vision of the dynamic role that business should play in the protection of the environment. Their overarching goals included the following:

- n to show that business was a significant force in this endeavour and part of the overall solution to environmental problems.
- n to be a monitor for maintaining cost-effective and realistic targets in environmental programmes.
- n to raise general awareness amongst organisations in the region and to create a network of affiliated groups committed to the belief that good business management equates comfortably with good environmental management.

Members of the IEF are committed to continuous improvement, self-regulation and openness about performance in the environmental arena. To this end environmental management concepts need to be integrated into the overall business process. This philosophy is embodied in a 10-point code which the IEF adopted in 1991.

It is a proactive rather than a reactive approach to environmental issues which stresses that initial investment is invariably more effective than costly retroactive measures. Members recognise the crucial influence that

environmental matters play in determining long-term business success.

The IEF also strives to engender environmental awareness by channelling knowledge and expertise to the business community in its region and encourages an atmosphere for innovative thinking rather than prescriptive controls.

The IEF is an independent, impartial, non-profit organisation which is self-financed through annual membership fees and cost contributions from participants at specific events.

Should you require further information, please contact

Ms Karin Ireton
IEF of SA
Tel: 011-800-2687
(D2X35)
Fax: 011-800-4360
P O Box 1091
JOHANNESBURG 2000

KPMG Environment Unit

Environmental concerns have become a strategic issue for business, driven by changes in legislative requirements, stakeholder expectations, financiers' criteria and the limits of the ecosystem itself.

In response, KPMG has developed business advisory and auditing services in 27 countries which enable its clients to deal with these issues proactively. KPMG's environmental services in South Africa are described in general terms below, although they are tailored more specifically to client needs in practice.

- *environmental management* - aligning corporate strategy, policy, operations and communication with environmental objectives, towards compliance with internationally recognised standards such as ISO14001;
- *environmental accounting and reporting* - calculating and correctly reporting past, present and anticipated future environmentally-related costs and benefits incurred or caused by the business, and advising on their financial implications;
- *environmental investigations* - due diligence or liability investigations related to corporate transactions such as mergers & acquisitions, property transfer, and stock market listing, as well as advising on environmentally-related litigation.
- *environmental and social auditing* - systematic, documented, periodic and objective evaluation of environmental management systems, reports and any other environmental claims being made by companies, as well as wider stakeholder management if required.
- *environmental training* - short introductory courses (between 2 and 5 days) on environmental management and environmental auditing, ideal for creating pragmatic environmental awareness and understanding within organisations.
- *environmental software* - life cycle assessment and process re-engineering software to aid in materials, energy and waste flow management.

Should you require further information, please contact:

Wayne Visser
KPMG Environmental Unit
Tel: (021) 238940
PO Box 5564
Fax: (021) 238937
Cape Town 8000

