

Evaluation Process in accordance with AA1000

The "AA1000 Principles" and the "AA1000 Assurance Standard"



The "AA1000 Principles" and the "AA1000 Assurance Standard" both comprise the "AA1000 Series," which was developed by an international NPO "AccountAbility" (the Institute of Social and Ethical Accountability) to promote the organizations' sustainable development.

The AA1000 Series is made up of a suite of principles, standards, and guidelines, whose purpose is to enable an organization fulfill accountability, and then enhance it. The details are available at: [AccountAbility](#)

AA1000 Principles consist of three fundamental principles. In this assessment, we interpreted AA1000 Principles as follows:

- **Materiality:** Does the Report provide all material information that the stakeholders require?
- **Completeness:** Does Toshiba have all the necessary information on the material issues?
- **Responsiveness:** Has Toshiba adequately responded to its stakeholders' concerns and interests?

We have assessed and reported "Good Points" and "Issues to be addressed" from the point of view of the AA1000 Principles:

Outline of our work

1. Understood Toshiba's policies and systems in order to promote CSR:
 - We made inquiries to senior members of management of CSR Governance Committee which promotes Toshiba's CSR, and observed a top commitment interview in order to understand the objectives and priorities for embedding and managing Toshiba's CSR promotion policies, the means by which Toshiba planned to accomplish those objectives, the degree to which those objectives were met, and how all of these were reported to and monitored by the Board.
 - We understood the editorial policy of the Report, and whether Toshiba had a division/team responsible for the preparation of the Report, the position of such division/team within Toshiba, and makeup of the division/team members, which are responsible for the preparation of the Report.
2. Assessed Toshiba's approach to stakeholder communication:
 - We made inquiries to senior members of management of CSR Governance Committee in order to understand and assess Toshiba's approach to understand and address its stakeholders' needs and to record these stakeholder communications.
 - We assessed whether Toshiba had adequately responded to its stakeholders'

concerns and interests and disclosed these responses in the Report by making inquiries to the individuals responsible for the preparation of the Report and by reading the documents related to the content of the Report.

3. Assessed external media reports:
 - We assessed a selection of external media reports relating to Toshiba's CSR in order to assess the scopes and appropriateness of the contents of the Report.
4. Assessed Toshiba's process for determining material issues to be included in the Report:
 - We understood and assessed Toshiba's process for determining the material issues, the scope, and the methods of measuring the data to be included in the Report by making inquiries to a head representative of the team responsible for the preparation of the Report.
5. Assessed the information about the Report's data, statements and assertions:
 - We made inquiries to the responsible individuals for the preparation of the Report and went through the documents related to the content of the Report in order to assess whether the material issues that needed to be included in the Report were figured out completely to the extent necessary. Moreover, we checked whether they are reported in the Report or not.
6. Assessed the Report's compliance with the GRI Guidelines^{Note1}:
We made inquiries to the personnel responsible for the preparation of the Report as to the selected indicators in the Global Reporting Initiative Sustainability Reporting Guidelines 2002 ("the GRI Guidelines") which Toshiba declared that it had referred to, and assessed whether the Report contains
 - all information required based on the selected indicators in the GRI Guidelines which Toshiba declared it referred to;
 - the reason for the omission of certain information required under the core indicators in the GRI Guidelines; and
 - a GRI Content Index.

Note1)The GRI Guidelines are a framework for reporting on the organization's CSR performance released by an international NGO, Global Reporting Initiative ("GRI"), and consist of economic, environmental, and social performance indicators. GRI Content Index, which is a table identifying location of each indicator in the GRI Guidelines covered in the Report.