



GRI Content Index (CSR Report 2005)

This report uses GRI Sustainability Reporting Guidelines 2002 as a reference. Toshiba requested Shinnihon Integrity Assurance Inc. (SIAI) to conduct an independent third-party review of this GRI Index below.

[Toshiba Group CSR Report 2005](#)

Section	Indicator	Pages in Toshiba CSR Report 2005
1.Vision and Strategy		
1.1	Statement of the organisation's vision and strategy regarding its contribution to sustainable development.	p2-3, p4-5
1.2	Statement from the CEO (or equivalent senior manager) describing key elements of the report.	p2-3

Section	Indicator	Pages in Toshiba CSR Report 2005
2.Profile		
Organisational Profile		
2.1	Name of reporting organisation.	Inside front cover
2.2	Major products and/or services including brands if appropriate.	Inside front cover
2.3	Operational structure of the organisation.	Inside front cover, p16
2.4	Description of major divisions, operating companies, subsidiaries, and joint ventures.	Inside front cover
2.5	Countries in which the organisation's operations are located.	Inside front cover
2.6	Nature of ownership; legal form.	Inside front cover
2.8	Scale of the reporting organisation.	Inside front cover, p22-23, p30
2.9	List of stakeholders, key attributes of each, and relationship to the reporting organisation.	p5
Report Scope		
2.10	Contact person(s) for the report, including e-mail and web addresses.	Back cover
2.11	Reporting period (e.g., fiscal/calendar year) for information provided.	p1
2.12	Date of most recent report (if any).	p1
2.13	Boundaries of report (countries / regions, products /services, divisions/ facilities/joint ventures /	p1

	subsidiaries) and any specific limitations on the scope.	
2.16	Explanation of the nature and effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers / acquisitions, changes of base years / periods, nature of business, measurement methods).	p44-45, p65
Report Profile		
2.17	Decisions not to apply GRI principles or protocols in the preparation of the report.	web site
2.18	Criteria / definitions used in any accounting for economic, environmental, and social costs and benefits.	p1, p43-45, p47
2.19	Significant changes from previous years in the measurement methods applied to key economic, environmental, and social information.	p44-45
2.20	Policies and internal practices to enhance and provide assurance about the accuracy, completeness, and reliability that can be placed on the sustainability report.	p1
2.21	Policy and current practice with regard to providing independent assurance for the full report.	p1, p64, p65
2.22	Means by which report users can obtain additional information and reports about economic, environmental, and social aspects of the organisation's activities, including facility-specific information (if available).	p1, p3, p4, p11, p20, p26, p27, p28, p29, p33, p35, p47, p50, p54, p55, p58, p59, p63, p64, Back cover

Section	Indicator	Pages in Toshiba CSR Report 2005
3. Governance Structure and Management Systems		
Structure and Governance		
3.1	Governance structure of the organisation, including major committees under the board of directors that are responsible for setting strategy and for oversight of the organisation.	p16-17
3.2	Percentage of the board of directors that are independent, non-executive directors.	p16
3.4	Board-level processes for overseeing the organisation's identification and management of economic, environmental, and social risks and opportunities.	p16-18, p37
3.5	Links between executive compensation and achievement of the organisation's financial and non-financial goals (e.g., Environmental performance, labour practices).	p16
3.6	Organisational structure and key individuals responsible for oversight, implementation, and audit of economic, environmental, social, and related policies.	p16-18, p37
3.7	Mission and value statements, internally developed codes of conduct or principles, and policies relevant to economic, environmental and social performance and the status of implementation.	p4-5, p18, p24, p29, p30, p32, p33, p36, p37, p40-41

Stakeholder Engagement		
3.9	Basis for identification and selection of major stakeholders	p4-5
3.10	Approaches to stakeholder consultation reported in terms of frequency of consultations by type and by stakeholder group.	p19, p25, p28, p29, p31, p32, p38, p60-61, p62-63
3.11	Type of information generated by stakeholder consultations.	p7, p19, p25, p31, p62-63
3.12	Use of information resulting from stakeholder engagements.	p10-11, p19, p25, p28, p35, p62-63, p61
Overarching Policies and Management Systems		
3.13	Explanation of whether and how the precautionary approach or principle is addressed by the organisation.	p14, p18-19
3.14	Externally developed, voluntary economic, environmental, and social charters, sets of principles, or other initiatives to which the organisation subscribes or which it endorses.	p1, p4-5
3.15	Principal memberships in industry and business associations, and/or national/international advocacy organisations.	Inside front cover
3.16	Policies and/or systems for managing upstream and downstream impacts, including: supply chain management as it pertains to outsourcing and supplier environmental and social performance; and product and service stewardship initiatives.	p29, p38, p50
3.17	Reporting organisation's approach to managing indirect economic, environmental and social impacts resulting from its activities.	p24, p36-37, p44-45, p46-47, p 58
3.19	Programmes and procedures pertaining to economic, environmental and social performance. Include discussion of: priority and target setting; major programmes to improve performance; internal communication and training; performance monitoring; internal and external auditing; and senior management review.	p14-15, p24-27, p29, p30-35, p38-41
3.20	Status of certification pertaining to economic, environmental and social management systems.	p26, p38

Section	Indicator	Pages in Toshiba CSR Report 2005
4. GRI Content Index		
4.1	A table identifying location of each element of the GRI Report Content, by section and indicator.	web site

Section	Indicator	Pages in Toshiba CSR Report 2005
5. Performance Indicators		
Integrated Indicators		

Systematic indicators	Systematic indicators relate the activity of an organization to the larger economic, environmental, and social systems of which it is a part.	p32, p58
Cross-cutting indicators	Cross-Cutting indicators directly relate two or more dimensions of economic, environmental, and social performance as a ratio.	p40, p41, p45, p47, p52
Economic Performance Indicators		
Direct Impacts		
Core Indicators		
Customers		
EC1	Net sales.	Inside front cover, p20, p22-23
EC2	Geographic breakdown of markets.	Inside front cover, p20
Suppliers		
EC3	Cost of all goods, materials and services purchased.	p22, p23
Employees		
EC5	Total payroll and benefits (including wages, pension, other benefits, and redundancy payments) broken down by country or region.	p22, p23
Providers of Capital		
EC6	Distributions to providers of capital broken down by interest on debt and borrowings, and dividends on all classes of shares, with any arrears of preferred dividends to be disclosed.	p22, p23
EC7	Increase/decrease in retained earnings at end of period.	p22, p23
Public Sector		
EC10	Donations to community, civil society, and other groups broken down in terms of cash and in-kind donations per type of group.	p33
Environmental Performance Indicators		
Core Indicators		
Materials		
EN1	Total materials use other than water, by type.	p42-43
EN2	Percentage of materials used that are wastes (processed or unprocessed) from sources external to the reporting organisation.	p42-43
Energy		
EN3	Direct energy use segmented by primary source.	p42-43, p52-53
Water		
EN5	Total water use.	p42-43

Emissions, Effluents and Waste		
EN8	Greenhouse gas emissions (CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆).	p42-43, p52-53
EN9	Use and emissions of ozone-depleting substances.	p42-43, p 55
EN10	NOx, SOx and other significant air emission by type.	p42-43, p55
EN11	Total amount of waste by type and destination.	p57
EN12	Significant discharges to water by type.	p55
EN13	Significant spills of chemicals, oil and fuels in terms of total number and total volume.	Not applicable
Products and Services		
EN14	Significant environmental impacts of principal products and services.	p46-51
EN15	Percentage of the weight of products sold that is reclaimable at the end of the products' useful life and percentage that is actually reclaimed.	p42-43, p58-59
Compliance		
EN16	Incidents of and fines for non-compliance with all applicable international declarations/conventions/treaties, and national, sub-national, regional and local regulations associated with environmental issues.	p38
Additional Indicators		
Energy		
EN17	Initiatives to use renewable energy sources and to increase energy efficiency.	p53
EN18	Energy consumption footprint (i.e., annualised lifetime energy requirements) of major products.	p48
EN19	Other indirect (upstream/downstream) energy use and implications, such as organisational travel, product lifecycle management, and use of energy-intensive materials.	p46-47, p48-49, p50, p51
Water		
EN22	Total recycling and reuse of water.	p42-43, p57
Suppliers		
EN33	Performance of suppliers relative to environmental components of programmes and procedures described in response to Governance Structure and Management Systems (Section 3.16).	p50
Transport		
EN34	Significant environmental impacts of transportation used for logistical purposes.	p42-43, p53
Overall		
EN35	Total environmental expenditures by type.	p44-45

Social Performance Indicators		
Labour Practices and Decent Work		
Core Indicators		
Employment		
LA1	Breakdown of workforce, where possible, by region/country, status (employee/non-employee), employment type (full time/part time), and by employment contract (indefinite or permanent/fixed term or temporary). Also identify workforce retained in conjunction with other employers (temporary agency workers in co-employment relationships), segmented by region/country.	Inside front cover, p30
Health and Safety		
LA5	Practices on recording and notification of occupational accidents and diseases, and how they relate to the ILO Code of Practice on Recording and Notification of Occupational Accidents and Diseases.	p32
LA6	Description of formal joint health and safety committees comprising management and worker representatives and proportion of workforce covered by any such committees.	p32
Diversity and Opportunity		
LA10	Description of equal opportunity policies or programmes, as well as monitoring systems to ensure compliance and results of monitoring.	p30-32
LA11	Composition of senior management and corporate governance bodies (including the board of directors), including male/female ratio and other indicators of diversity as culturally appropriate.	p30
Additional Indicators		
Employment		
LA12	Employee benefits beyond those legally mandated.	p31, p32
Labor/Management Relations		
LA13	Provisions for formal worker representation in decision-making or management, including corporate governance.	p32
Health and Safety		
LA14	Evidence of substantial compliance with the ILO Guidelines for Occupational Health Management Systems.	p32
LA15	Description of formal agreements with trade unions or other bona fide employee representatives covering health and safety at work and proportion of the workforce covered by any such agreements.	p32
Training and Education		
LA16	Description of programmes to support the continued employability of employees and to manage career endings.	p31
LA17	Specific policies and programmes for skills management or for lifelong learning.	p31

Human Rights		
Core Indicators		
Strategy and Management		
HR1	Description of policies, guidelines, corporate structure, and procedures to deal with all aspects of human rights relevant to operations, including monitoring mechanisms and results.	p4, p17, p30, p32
HR2	Evidence of consideration of human rights impacts as part of investment and procurement decisions, including selection of suppliers/contractors.	p29
HR3	Description of policies and procedures to evaluate and address human rights performance within the supply chain and contractors, including monitoring systems and results of monitoring.	p29
Non-discrimination		
HR4	Description of global policy and procedures/programmes preventing all forms of discrimination in operations, including monitoring systems and results of monitoring.	p4, p29, p30, p32
Freedom of Association and collective bargaining		
HR5	Description of freedom of association policy and extent to which this policy is universally applied independent of local laws, as well as description of procedures/programmes to address this issue.	p4, p32
Child Labour		
HR6	Description of policy excluding child labour as defined by the ILO Convention 138 and extent to which this policy is visibly stated and applied, as well as description of procedures/programmes to address this issue, including monitoring systems and results of monitoring.	p4, p29, p32
Forced and Compulsory Labor		
HR7	Description of policy to prevent forced and compulsory labour and extent to which this policy is visibly stated and applied, as well as description of procedures / programmes to address this issue, including monitoring systems and results of monitoring.	p4, p29, p32
Additional Indicators		
Disciplinary Practices		
HR9	Description of appeal practices, including, but not limited to, human rights issues.	p19, p31
HR10	Description of non-retaliation policy and effective, confidential employee grievance system (including, but not limited to, its impact on human rights).	web site
Society		
Core Indicators		
Bribery and Corruption		
SO2	Description of the policy, procedures /management systems, and compliance mechanisms for organisations and employees addressing bribery and corruption.	p4, p18-19

Political Contributions		
SO3	Description of policy, procedures / management systems, and compliance mechanisms for managing political lobbying and contributions.	p4, p18-19
Additional Indicators		
Community		
SO4	Awards received relevant to social, ethical, and environmental performance.	p13, p34
Competition and Pricing		
SO7	Description of policy, procedures /management systems, and compliance mechanisms for preventing anti-competitive behaviour.	p4, p18-19
Product Responsibility		
Core Indicators		
Customer Health and Safety		
PR1	Description of policy for preserving customer health and safety during use of products and services, and extent to which this policy is visibly stated and applied, as well as description of procedures / programmes to address this issue, including monitoring systems and results of monitoring.	p24, p25
Products and Services		
PR2	Description of policy, procedures / management systems, and compliance mechanisms related to product information and labelling.	p26
Respect for Privacy		
PR3	Description of policy, procedures / management systems, and compliance mechanisms for consumer privacy.	p26
Additional Indicators		
Customer Health and Safety		
PR6	Voluntary code of compliance, product labels or awards with respect to social and/or environmental responsibility that the reporter is qualified to use or has received.	p26
Products and Services		
PR8	Description of policy, procedures / management systems, and compliance mechanisms related to customer satisfaction, including results of surveys measuring customer satisfaction. Identify geographic areas covered by policy.	p24-25
Advertising		
PR9	Description of policy, procedures / management systems, and compliance mechanisms for adherence to standards and voluntary codes related to advertising.	p26