Independent Assurance Statement

October 19, 2023

Mr. Toru Manaka
Representative Member of the Board, President & CEO
NTT Communications Corporation

1. Purpose
We, Sustainability Accounting Co., Ltd., have been engaged by NTT Communications Corporation ("the Company") to provide limited assurance on the Company's performance indicators for the fiscal year 2022 reported in NTT Communications Corporation Sustainability Report 2023, which indicate 9.5% for the percentage of women in managerial positions (Non-consolidated, as of March 31, 2023), 7.1% for female executives ratio (Non-consolidated, as of March 31, 2023), 132.8% for the percentage of male employees taking leave for childcare (Non-consolidated), 4.54% (Non-consolidated) and 2.66% (Non-consolidated and domestic Group companies) for the ratio of employees with disabilities (as of June 1, 2023), GHG emissions: 5,913 t-CO₂e for Scope1, 124 t-CO₂e for Scope2 and 2.03 Mt-CO₂e for Scope1 (Category 1,2,3,4,5,6,7,11,12,13), 256 GWh (48.6%) for the consumption and rate of electricity derived from renewable energy source, 15.4 kt for the total waste generated and 324 thousand m³ for the total water used (collectively, "the Performance Indicators"). The purpose of this process is to express our conclusion on whether the Performance Indicators were calculated in accordance with the Company’s standards. The Company’s management is responsible for calculating the Performance Indicators. Our responsibility is to independently carry out a limited assurance engagement and to express our assurance conclusion.

2. Procedures Performed
We conducted our assurance engagement in accordance with International Standard on Assurance Engagement 3400 (ISAE 3400) and International Standard on Assurance Engagement 3410 (ISAE 3410). The key procedures we carried out included:
• Interviewing the Company’s responsible personnel to understand the Company’s standards
• Reviewing the Company’s standards
• Performing cross-checks on a sample basis and performing a recalculation to determine whether the Performance Indicators were calculated in accordance with the Company’s standards.

3. Conclusion
Based on the procedures performed, nothing has come to our attention that causes us to believe that the Performance Indicators have not been calculated in all material respects in accordance with the Company’s standards.

We have no conflict of interest relationships with the Company.

Takashi Fukusada
Representative Director, Sustainability Accounting Co., Ltd.