

## Independent Assurance Statement



Sustainability Accounting Co., Ltd.

### Independent Assurance Statement

December 22, 2022

Mr. Toru Maruoka  
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 during the fiscal year 2021 reported in NTT Communications Corporation Sustainability Report 2022, which indicate 8.3% for the percentage of women in managerial positions (as of March 31, 2022), 8.7% for female executives ratio (as of March 31, 2022), 67.8% for the percentage of male employees taking leave for childcare (Non-consolidated), 2.34% for the ratio of employees with disabilities (as of June 1, 2022), CO<sub>2</sub> emissions: 7 [kt-CO<sub>2</sub>] for Scope1, 132 [kt-CO<sub>2</sub>] for Scope2 and 2,086 [kt-CO<sub>2</sub>] for Scope3 (Category 1,2,3,4,5,6,7,11,12,13), 0.17 [TWh] for the rate of renewable energy introduced, 26 [kt] for the total waste generated and 230 [thousand m<sup>3</sup>] for the total water resource input excluding data centers (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 3000 (ISAE 3000) 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 Fukushima  
Representative Director, Sustainability Accounting Co., Ltd.