Independent Assurance Statement

September 29, 2020

1. Purpose
We, Sustainability Accounting Co., Ltd., have been engaged by NIPPON TELEGRAPH AND TELEPHONE CORPORATION ("the Company") to provide limited assurance on the Company's Performance Indicators during the fiscal year 2019 (April 1, 2019 to March 31, 2020) reported in NTT Group Sustainability Report 2020 Data Book which indicates the results of each indicator for "Safety and Security" and "United NTT" under CSR Priority Activities, CO2 emissions: 0.120 million t CO2e for Nippon, 3.66 million t CO2e for NTT East and 1.565 million t CO2e for NTT West, 3.7 thousand tons of total waste, and 5.82 million m3 of water withdrawn and tap water. 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 (IESAE) 3000 and International Standard on Assurance Engagement (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 crosschecks 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.

Takashi Kakushima
Representative Director
Sustainability Accounting Co., Ltd.