

# Independent Assurance Statement



## Independent Assurance Statement

September 25, 2020

Mr. Jun Sawada  
President and Chief Executive Officer, Representative Member of the Board  
NIPPON TELEGRAPH AND TELEPHONE CORPORATION

### 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 on NTT Group Sustainability Report 2020 Data Book which indicate the results of each indicator for "Safety and Security" and "United NTT" under CSR Priority Activities, CO<sub>2</sub> emissions: 0.138 million t-CO<sub>2e</sub> for Scope1, 3.06 million t-CO<sub>2e</sub> for Scope2 and 19.65 million t-CO<sub>2e</sub> for Scope3, 744 thousand tons of total waste, and 5.83 million m<sup>3</sup> of water withdrawal (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 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.

Takashi Fukushima  
Representative Director  
Sustainability Accounting Co., Ltd.