

Independent Assurance Statement



Sustainability Accounting Co., Ltd.

Independent Assurance Statement

December 21, 2021

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 2020 (April 1, 2020 to March 31, 2021) reported on NTT Group Sustainability Report 2021 which indicate the results of each indicator for "Improving prosperity for all people and cultures" and "Maximizing wellbeing for all" under Sustainability Priority Activities, CO₂ emissions: 0.24 million t-CO_{2e} for Scope1, 3.75 million t-CO₂ for Scope2 and 22.23 million t-CO_{2e} for Scope3, 469 thousand tons of total waste in domestic, and 5.14 million m³ of water withdrawal in domestic. 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.

A handwritten signature in black ink, appearing to read "Takashi Fukushima", is written over a horizontal line.

Takashi Fukushima
Representative Director
Sustainability Accounting Co., Ltd.