

## Independent Assurance Statement

September 30, 2024

Mr. Akira Shimada  
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 listed in the appendix for the fiscal year 2023 (April 1, 2023 to March 31, 2024). 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.

(Appendix)

Lists of Performance Indicators

Indicators	Results of the fiscal year 2023
Greenhouse gas emissions <sup>※1</sup>	Scope1: 15.0 ten thousand t-CO <sub>2</sub> e Scope2 (location-based): 370 ten thousand t-CO <sub>2</sub> Scope2 (market-based): 217 ten thousand t-CO <sub>2</sub> Scope3 (Categories 1,2,3,4,5,6,7,11,12,13,14): 1,871 ten thousand t-CO <sub>2</sub> e
Total Waste <sup>※2</sup>	49.4 ten thousand tons
Water Withdrawal (tap water) <sup>※2</sup>	432 ten thousand m <sup>3</sup>
Amount of B2B2X Revenues	¥1,058.1 billion

Boundary of each Performance Indicators

※1 The Company and its consolidated subsidiaries

※2 The Company and its domestic consolidated subsidiaries