

Independent Practitioner's Limited Assurance Report

September 16, 2026

Mr. Akira Shimada
President and Chief Executive Officer, Representative Member of the Board
NTT, Inc.

Limited Assurance Conclusion

We, Sustainability Accounting Co., Ltd., have conducted a limited assurance engagement on the Sustainability Information, listed in the appendix (the "Sustainability Information"), of NTT, Inc. ("the Company") for the fiscal year 2025 (from April 1, 2025 to March 31, 2026).

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the accompanying Sustainability Information is not prepared, in all material respects, in accordance with the Company's applicable criteria (the "Criteria"), as described in the Company's "Non-Financial Data" document available on its sustainability website.

Basis for Conclusion

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* (ISAE 3000), and International Standard on Assurance Engagements 3410, *Assurance Engagements on Greenhouse Gas Statements* (ISAE 3410), issued by the International Auditing and Assurance Standards Board.

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under this standard are further described in the *Practitioner's Responsibilities* section of our report.

We are independent of the Company in accordance with our Code of Ethics, and we have fulfilled our other ethical responsibilities as a Practitioner.

Our firm applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management, including policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Responsibilities for the Sustainability Information

Management of the Company is responsible for the preparation of the Sustainability Information in accordance with the Criteria. It includes designing, implementing and maintaining such internal control that management

determines necessary to enable the preparation of the Sustainability Information, in accordance with the Criteria that is free from material misstatement, whether due to fraud or error.

Inherent Limitations in Preparing the Sustainability Information

With the scientific knowledge and practice not yet agreed upon, sustainability information is subject to inherent limitations, since there are multiple acceptable measurement methodologies to be adopted for such data.

Practitioner's Responsibilities

Our objectives are to plan and perform the assurance engagement to obtain limited assurance about whether the Sustainability Information is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Sustainability Information.

As part of a limited assurance engagement in accordance with ISAE 3000 and ISAE 3410, we exercise professional judgment and maintain professional skepticism throughout the engagement. We also:

- Perform risk assessment procedures, including obtaining an understanding of internal control relevant to the engagement, to identify and assess the risks of material misstatements, whether due to fraud or error, at the disclosure level but not for the purpose of providing a conclusion on the effectiveness of the entity's internal control.
- Design and perform procedures responsive to assessed risks of material misstatement at the disclosures level. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Summary of the Work Performed

A limited assurance engagement involves performing procedures, which include inquiries, observation, inspection, analytical procedures, etc., to obtain evidence about the Sustainability Information. The nature, timing and extent of procedures selected depend on professional judgment.

In conducting our limited assurance engagement, we:

- Evaluated the appropriateness of the Criteria adopted by the Company;
- Identified and assessed the risks of material misstatements;
- Reconciled the evidence obtained by selective testing and recalculated, in order to determine whether the Sustainability Information is quantified in accordance with the Criteria;
- Performed site visits which are determined through our risk assessment procedures; and
- Reviewed the appropriateness of presentation.



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Appendix

List of Sustainability Information

Performance Indicators	FY2025		Boundary
Greenhouse gas emissions			The Company and its consolidated subsidiaries
Scope 1	12.8	ten thousand t-CO ₂ e	
Scope 2 (location-based)	384	ten thousand t-CO ₂ e	
Scope 2 (market-based)	191	ten thousand t-CO ₂ e	
Scope 3 (categories 1,2,3,4,5,6,7,11,12,13,14)	1,823	ten thousand t-CO ₂ e	
Scope 1+2(market-based)	204	ten thousand t-CO ₂ e	
Scope 1+2(market-based)+3	2,027	ten thousand t-CO ₂ e	
Total Waste	33.5	ten thousand tons	The Company and its domestic consolidated subsidiaries
Water Withdrawal	428	ten thousand m ³	