

Independent Verification Report on Environmental Information

To: SoftBank Corp.

1. Objective and Scope

Japan Quality Assurance Organization (hereafter “JQA”) was engaged by SoftBank Corp. (hereafter “the Company”) to provide an independent verification on “FY2023* SoftBank Corp. group GHG emissions calculation report (Scope 1, 2 & Renewable energy usage rate)”, “FY2023 SoftBank Corp. group GHG emissions calculation report (GHG except for CO2)”, “FY2023 SoftBank Corp. group GHG emissions (Scope 3) calculation report”, “FY2023 SoftBank Corp. group water consumption and water intensity calculation report” and “FY2023 SoftBank Corp. group amount of industrial waste disposal, final waste disposed and final disposal rate calculation report” (hereafter “the Reports”). The content of our verification was to express our conclusion, based on our verification procedures, on whether the statement of environmental information in the Reports was correctly measured and calculated, in accordance with the “GHG emissions calculation rule, ver.14”, the “Renewable energy calculation rule based on RE100 Technical Criteria (October 2022) ver.1”, the “Scope 3 calculation logic ver.1.0”, the “Water consumption, water discharge and Water intensity calculation rule, ver.7” and the “Amount of industrial waste disposal, final waste disposed and final disposal rate calculation rule, ver.8” (hereafter “the Rules”). The purpose of the verification is to evaluate the statement of environmental information in the Reports objectively and to enhance the credibility of the Reports.

*The fiscal year 2023 of the Company ended on March 31, 2024.

2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3” for GHG emissions and with “ISAE3000” for Energy consumption, Renewable energy consumption and Renewable energy usage rate, Water consumption and Water intensity, and Amount of industrial waste disposal. The organizational boundaries and the scope of this verification assignment are as indicated in ANNEX. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent each of the total emissions, consumption, and amount of disposal in the Reports. Our verification procedures included:

- Confirming the Rules at the Company’s environmental supervising division prior to the Site Visit.
- Holding on-site verification at 6 domestic sites and 20 base stations selected by the Company for Scope 1 & 2 GHG emissions, Renewable energy consumption and Renewable energy usage rate, Water consumption and Water intensity, and Amount of industrial waste disposal.
- On-site assessment to check the report scope and boundaries; GHG source; water usage and waste generation; monitoring points; monitoring and calculation system; and its controls for overall.
- For Scope 3 GHG emissions (all 15 categories), confirming the integrated functions and the Rules, and checking calculation scenario and allocation method; monitoring and calculation system; and emission data against evidence at 3 group companies selected by the Company.

3. Conclusion

Based on the procedures described above, nothing has come to our attention that caused us to believe that the statement of environmental information in the Reports, is not materially correct, or has not been prepared in accordance with the Rules.

4. Consideration

The Company was responsible for preparing the Reports, and JQA’s responsibility was to conduct verification of the statement of environmental information in the Reports only. There is no conflict of interest between the Company and JQA.



Sumio Asada, Board Director
For and on behalf of Japan Quality Assurance Organization
1-25, Kandasudacho, Chiyoda-ku, Tokyo, Japan
July 12, 2024

*Please refer to the annex in the next page.

Independent Verification Report on Environmental Information ANNEX

To: SoftBank Corp.

The organizational boundaries and scope of this verification assignment

Scope of this verification assignment						
GHG emissions		Renewable energy consumption and Renewable energy usage rate	Water consumption and Water Intensity	Amount of industrial waste disposal		
Scope1,2 Energy Consumption	Scope3 (all 15 categories)					
Number of Company	108	33	108	108	96	

*Please refer to the previous page.