

Independent Verification Report

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 “FY2019* SoftBank Corp. Calculation report of GHG emissions” and “FY2019* SoftBank Corp. Calculation report of GHG emissions (Scope3)” (hereafter “the Reports”). The content of our verification was to express our conclusion, based on our verification procedures, on whether the statement of information in the Reports was correctly measured and calculated, in accordance with the “SoftBank Corp. calculation Manual of GHG emissions Ver.2” and the “Calculation of supply chain emissions Ver.1.6” (hereafter “the Rules”). The purpose of the verification is to evaluate the Reports objectively and to enhance the credibility of the Reports.

*The fiscal year 2019 of the Company ended on March 31, 2020.

2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3” for GHG emissions from Scope 1, 2 & 3. The scope of this verification assignment covers GHG emissions and energy consumption from Scope 1 & 2 and GHG emissions from eleven categories of Scope 3 (Category 1, 2, 3, 4, 5, 6, 7, 8, 11, 12 and 14). The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent of the total emissions and consumption in the Reports. The organizational boundaries of this verification include SoftBank Corp. (including the base stations) and its major subsidiary Yahoo Japan Corporation (including the overseas sites) for Scope 1 & 2, and SoftBank Corp. for Scope3.

Our verification procedures included:

- Performing validation of integrated functions to check the Rules prior to the site visit for Scope 1 & 2.
- Visiting five domestic sites and twenty-three base stations selected by the Company for Scope 1 & 2.
- On-site assessment to check the reports boundaries, monitoring points, monitoring and calculation system, and activity data against evidence.
- For Scope 3, performing validation of integrated functions to check the Rules, and checking calculation scenario and allocation method; monitoring and calculation system; and emission data against evidence.

3. Conclusion

Based on the procedures described above, nothing has come to our attention that caused us to believe that the statement of the information regarding the Company’s FY2019 GHG emissions and energy consumption from Scope 1, 2 & 3 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 GHG emissions and energy consumption 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

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August 19, 2020