

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 “FY2020 SoftBank Corp. GHG emissions calculation report”, “FY2020 SoftBank Corp. GHG emissions (Scope3) calculation report”, “FY2020 SoftBank Corp. water consumption calculation report” and “FY2020 SoftBank Corp. amount of industrial waste disposal 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 information in the Reports was correctly measured and calculated, in accordance with the “GHG emissions calculation rule, ver.5”, the “Calculation of supply chain emissions Ver.1.3”, the “Water consumption calculation rule, ver.2” and the “Amount of industrial waste disposal and final disposal rate calculation rule, ver.3” (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 2020 of the Company ended on March 31, 2021.

2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3” for GHG emissions and Energy consumption, and with “ISAE3000” for Water consumption and Amount of industrial waste disposal. 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 GHG emissions and Energy consumption, SoftBank Corp.’s head office for Water consumption, and SoftBank Corp. for Amount of industrial waste disposal. The scope of this verification assignment covers GHG emissions from Scope 1 and 2, Energy consumption, GHG emissions from twelve categories of Scope 3 (Category 1,2,3,4,5,6,7,8, 11, 12 and 14 for SoftBank Corp., Category 1,2,3,5,6,7, and 9 for Yahoo Japan Corporation), Water consumption, and Amount of industrial waste disposal. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent of each calculation result in the Reports.

Our verification procedures included:

- Performing validation of integrated functions to check the Rules prior to the site visit for Scope 1 & 2.
- Holding on-site verification at the Company’s 5 domestic sites and 17 base stations selected by the Company for Scope 1 & 2.
- On-site assessment to check the report scope and boundaries; source of CO₂; water usage and waste generation; monitoring points; monitoring and calculation system; and its controls for overall.
- 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 FY2020 GHG emissions from Scope 1, 2 & 3, Energy consumption, Water consumption, and Amount of industrial waste disposal 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, Energy consumption, Water consumption, and Amount of industrial waste disposal 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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June 28, 2021