LRQA Independent Assurance Statement

Relating to KDDI Corporation's Environmental Data within its Sustainability Report 2026 and Sustainability website for the fiscal year 2024

This Assurance Statement has been prepared for KDDI Corporation in accordance with our contract.

Terms of Engagement

LRQA was commissioned by KDDI Corporation ("the Company") to provide independent assurance of its Environmental data ("the report") within its Sustainability Report 2026 and Sustainability website for the fiscal year 2024, that is, 1 April 2024 to 31 March 2025, against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using ISAE 3000 (Revised) and ISO 14064-3:2019 for greenhouse gas ("GHG") emissions.

Our assurance engagement covered the Company's operations and activities in Japan and overseas[1] and specifically the following requirements:

- Verifying conformance with the Company's reporting methodologies for the selected environmental datasets listed below
- Evaluating the accuracy and reliability of data for the selected environmental datasets listed below; [2] [3]
    - Scope 1 GHG emissions (tonnes CO_2) [4]
    - Scope 2 GHG emissions (Market-based and Location-based) (tonnes CO_2)
    - Energy consumption (MWh)
    - Water consumption (m^3)
    - Waste disposal volume (tonnes)

Our assurance engagement excluded the other data and information of the Company's suppliers, contractors and any third-parties mentioned in the report.

LRQA's responsibility is only to the Company. LRQA disclaims any liability or responsibility to others as explained in the end footnote. The Company's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the report and for maintaining effective internal controls over the systems from which the report is derived. Ultimately, the report has been approved by, and remains the responsibility of the Company.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the Company has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable environmental data

The opinion expressed is formed on the basis of a limited level of assurance[5] and at the materiality of the professional judgement of the verifier.

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[1] *The boundary consists of the company's 71 domestic and overseas consolidated subsidiaries.*

[2] *LRQA undertook a limited assurance engagement of the environmental data marked with ✓ within the Sustainability Report 2026.*

[3] *GHG quantification is subject to inherent uncertainty.*

[4] *Scope 1 GHG emissions include only energy-oriented CO_2.*

[5] *The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.*

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with ISAE3000 (Revised) and ISO 14064-3:2019 for GHG emissions. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Auditing the Company's data management systems to confirm that there were no significant errors, omissions or mis-statements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal verification;
- Interviewing with key people responsible for compiling the data and drafting the report;
- Sampling datasets and tracing activity data back to aggregated levels;
- Verifying the collected historical environmental data and records for the fiscal year 2024; and
- The effectiveness of the data management system for KDDI Yamata Transmission Station and ENERES Co., Ltd. was confirmed by remote verification using e-mail and web conference systems.

Observations

The Company should further demonstrate the accuracy and reliability of its future reports. In particular, it is recommended to improve the data management of consolidated subsidiaries and improve the accuracy and reliability of the data.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021-1 *Conformity assessment – Requirements for bodies providing audit and certification of management systems – Part1: Requirements* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

This is the only work undertaken by LR for Company and as such does not compromise our independence or impartiality.

Signed Dated: 30 March 2026

Kazuyori Yukinaka
Lead Verifier
On behalf of LRQA Limited
10th Floor, Queen's Tower A, 2-3-1 Minatomirai, Nishi-ku, Yokohama, JAPAN
LRQA reference: YKA4005450

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