# Scope3 Greenhouse gas emission verification report

Messrs. KDDI Corporation

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Professor Hiroshi ONODA, Graduate School of Environment and Energy Engineering WASEDA University (hereinafter, Prof. ONODA) made verification of the calculation results for greenhouse gas emission for Scope3 in the period from April 1, 2025 to March 31, 2026 that KDDI CORPORATION (hereinafter, KDDI) reported on website.

## 1. Scope of the verification

KDDI requested Prof. ONODA to verify the accuracy of following greenhouse gas emission information.

- Scope3 greenhouse gas emission
  - ➢ It is based on Basic Guideline Ver. 2.8 on greenhouse gas emission calculations through supply chain.
  - ➢ All Scope3 greenhouse gas emission ranging from Category 1 to Category 15

## 2. Verification methods

To give the limited assurance based on the requirements of ISO14064-3, Prof. ONODA conducted following activities for verification that there is no problem to KDDI calculation method, upon KDDI performs environmental claims.

- Interview to the parties in charge of identifying and calculating the greenhouse gas emission.
- Confirmation of methods of collecting, totalizing and analyzing information used to determine the greenhouse gas emission of KDDI.
- Sample audit of source data for checking the accuracy of greenhouse gas emission

## 3. Conclusion

According to the verification activities and process conducted, the evidence showing that the claim of greenhouse gas emission was as follows was not found.

- It lacks accuracy remarkably and does not indicate the greenhouse gas emission data in the scope properly.
- It is not prepared according to the greenhouse gas emission calculation method provided by KDDI.

Greenhouse gas emission validated

| item | Non- consolidated | consolidated |
|---|---|---|
| Scope3 | 5,408,633 t-CO2 | 8,419,795 t-CO2 |

Scope3 greenhouse gas emission validated (t-CO2)

| Category | | | Non-consolidated | consolidated |
|---|---|---|---|---|
| Scope3 | Category 1 | Products and services purchased | 3,532,496 | 5,484,454 |
| | Category 2 | Capital goods | 1,321,333 | 2,038,340 |
| | Category 3 | Fuel and energy-related activities not included in Scope 1 and 2 | 82,731 | 128,725 |
| | Category 4 | Transport and delivery (upstream) | 5,751 | 8,847 |
| | Category 5 | Waste from operations | 235 | 398 |
| | Category 6 | Business trip | 4,887 | 7,597 |
| | Category 7 | Employer's Commute | 2,132 | 3,331 |
| | Category 8 | Leased assets (upstream) | 441 | 675 |
| | Category 9 | Transport and delivery (downstream) | | |
| | Category 10 | Processing of sold products | | |
| | Category 11 | Use of sold products | 457,726 | 746,040 |
| | Category 12 | Disposal of sold products | 901 | 1,386 |
| | Category 13 | Leased assets (downstream) | | |
| | Category 14 | Franchise | | |
| | Category 15 | Investment | | |
| | Total | | 5,408,633 | 8,419,795 |