

Independent Verification Report on Environmental Information

To: LY Corporation

1. Objective and Scope

Japan Quality Assurance Organization (hereafter “JQA”) was engaged by SoftBank Corp. (hereafter “the Company”) to provide an independent verification on “FY2024* SoftBank Corp. group GHG emissions calculation report”, “Full year 2024 SoftBank Corp. group GHG emissions (Scope 3) calculation report”, “FY2024 SoftBank Corp. group water withdrawal and water intensity calculation report” and “FY2024 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 information in the Reports was correctly measured and calculated, in accordance with the “GHG Emissions Calculation procedure (applying ISSB standards)”, the “Scope 3 calculation logic”, the “Water withdrawal, water discharge and Water intensity calculation rule” and the “Amount of industrial waste disposal, final waste disposed and final disposal rate calculation rule” (hereafter “the Rules”). The purpose of the verification is to evaluate the Reports objectively, and to enhance the credibility of the calculation for Greenhouse gas (GHG) emissions, Energy consumption, Renewable energy consumption and Renewable energy usage rate, Water withdrawal and Water Intensity and Amount of industrial waste disposal (hereafter the “environmental information”) in the Reports.

*The fiscal year 2024 of the Company ended on March 31, 2025.

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 withdrawal and Water intensity, and Amount of industrial waste disposal. The organizational boundaries are the Company and its consolidated subsidiaries for FY2024, and the scope of this verification assignment covers the environmental information. 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 by sampling at the Company Headquarters, LY Corporation Headquarters, ZOZO, Inc. Headquarters and other 3 domestic sites and 21 base stations selected by the Company through sampling for Scope 1 and 2 GHG emissions, Renewable energy consumption and Renewable energy usage rate, Water withdrawal 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 for the Company, LY Corporation and ZOZO, Inc. selected by the Company through sampling.

3. Conclusion

Based on the procedures described above, nothing has come to our attention that caused us to believe that the statement of the 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 the environmental information in the Reports only. There is no conflict of interest between the Company and JQA.



Sumio Asada, Executive Board Director

For and on behalf of Japan Quality Assurance Organization

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July 10, 2025