

Independent Verification Statement

JAPAN AIRLINES CO., Ltd. Head Office and its Group 26 subsidiaries

Scope of Verification Engagement

This Independent Verification Statement is issued to Japan Airlines Co., Ltd.

Nippon Kaiji Kyokai (hereinafter referred to as "the Society") was commissioned by Japan Airlines Co., Ltd. (JAL; Head Office location: Higashi-Shinagawa 2-4-11, Shinagawa-ku, Tokyo; hereinafter referred to as the "the Applicant") to assure and verify its sustainable data (hereinafter referred to as "the Report") for the fiscal year 2023 (1 April 2023 to 31 March 2024). The Report covers NOx emissions and Water withdrawal, Tap water, Water discharge.

The scope of the verification engagement includes the Applicant's head office and its group 26 subsidiaries, and all international flights and domestic flights managed by them. The method for consolidating group 26 companies is the same as the method defined in the Report.

Applicable Standards

- ① *The GRI standards: The global standards for sustainability reporting*
- ② *AA1000 Assurance Standard v3 (2020)*
- ③ *International Standard on Assurance Engagements 3000 (Revised) (ISAE 3000 (revised))*
- ④ *ICAO Engine Emissions Standards-ICAO Aircraft Engine Emissions Databank*

Sustainable Data Management Responsibility

The Applicant was responsible for preparing the Report and for maintaining effective internal controls over the data and information disclosed. The Society was responsible for carrying out the verification engagement on the Report in accordance with the contract made with the Applicant. It is the Applicant who, in the final instance, will approve the Report. The report will continue to remain under the Applicant's responsibility.

Verification Procedure

Verification by the Society has been carried out in accordance with "ISAE 3000(revised)" to provide a limited level of assurance that, for NOx emission, sustainable data as presented in the Report have been prepared in accordance with "ICAO Aircraft Engine Emissions Databank", which has been selected as the quantification methodology, and applied for the monitoring and calculation part of the Report and, for Water withdrawal, Tap water, Water discharge, sustainable data as presented in the Report have been prepared in accordance with invoices from the water supplier.

To form a conclusion, the verification engagement was undertaken as a sampling exercise that included the following:

- Site visit to the applicant's Head Office (Tokyo) and a subsidiary in Narita
- Interviews with the key personnel responsible for aggregating NOx emissions and Water withdrawal, Tap water, Water discharge data and information management and preparation of reports at the above-mentioned sites
- Review of the management process of NOx emissions and Water withdrawal, Tap water, Water discharge data and information included in the Report
- Verification of the integrity of the information sources available at the visited sites and aggregation in the Head Office for NOx emissions performance data and information included in the Report
- Review of the data flow system and the emissions data of the applicable engine types
- Review of QA/QC system and double-check system at the time of data input

Level of Assurance and Materiality

The verification opinion declared in this Independent Verification Statement was determined based on a limited level of assurance, which set the materiality as the professional judgement of the verifier.

Verification Opinion

Based on our verification engagement procedures nothing has come to our attention that causes us to believe that the Applicant is not in accordance with the applicable standards and that the selected quantification methodology and the Report for the fiscal year 2023 are not accurate or materially correct. Further, there is no conflict of interest between the Society and the Applicant, and the verification process was carried out impartially and fairly.

Recommendations for Improvements

The Applicant is advised to proceed henceforth with the approaches mentioned below.

- This Independent Verification Statement is for NOx data and Water withdrawal, Tap water, Water discharge. The Applicant may consider including at his discretion other environmental indicators that may be assessed in accordance with in-house procedures established following relevant accountability standards.

8 July, 2024

NIPPON KAIJI KYOKAI

NIPPON KAIJI KYOKAI
Green Certification Department



Yoshiya Yamaguchi
Director of Business Assurance Division

T. Koiwa
Lead verifier

Summary of NOx and Water withdrawal, Tap water, Water discharge data for FY 2023

Verified NOx emissions and Water consumption	Amount
Total NOx Emissions	4.62 kilo ton
Total Water withdrawal	495,826 m ³
Total Tap water	447,623 m ³
Total Water discharge	431,821 m ³

* This Independent Verification Statement requires that the overall Accounting System of the Applicant be subject to review, but it is not meant to assure the appropriateness of the Accounting System.