ClassNK
NIPPON KAIJI KYOKAI

GHG Ref. No.: 309G

Verification Statement

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

Nippon Kaiji Kyokai (hereinafter referred to as "the Society") was commissioned by Japan Airlines Co., Ltd. (JAL; Head Office location: Higashi-Shinagawa 2-4-1, Shinagawa-ku, Tokyo; hereinafter referred to as the "the Applicant") to assure and verify its GHG Inventory (hereinafter referred to as "the Report") for the fiscal year 2022 (1 April 2022 to 31 March 2023). The Report covers direct emissions (Scope 1), energy indirect emissions (Scope 2) and Other Indirect GHG emissions (Scope 3).

Scope of Verification Engagement:

The applicant's head office and its Group seven subsidiaries

Applicable Standards:

① Global Reporting Initiative: G4 Sustainability Reporting Guidelines
② ISO14064-3:2006 Specification with guidance for the validation and verification of greenhouse gas assertions (Verification Standards)
③ Ministry of the Environment Greenhouse Gas Emissions Calculation and Reporting Manual (Calculation Standards)

Level of Assurance and Materiality:

Limited level of assurance (materiality as the professional judgement of the verifier)

Summary of GHG emissions for FY 2022

Verified GHG emissions (scope)	Tonnes (CO_2)
Direct GHG emissions (Scope 1)	8,202,934*1
Energy Indirect GHG emissions (Scope 2)	42,044*2
Other Indirect GHG emissions (Scope 3 Category 1,2,3,6,7,8)	1,758,229
Total GHG Emissions	10,003,207

Note) *1, *2, Energy consumption (electric power conversion) 34,125,220 (MWh)

Verification opinion:

In our opinion, the Report has been prepared in accordance with the selected quantification methodologies and nothing has come to our attention that cause us to believe that the emissions disclosed in the above table are not materially correct.

20 July, 2023
NIPPON KAIJI KYOKAI

Yamaguchi

Yoshiya Yamaguchi,
Director of Innovation Development Division

*This Verification Statement is a summary of the appended verification statement (official document) and is valid only when it is published at the same time as the appended verification statement.

Verification Statement

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

Scope of Verification Engagement

This Verification Statement is to be 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 2-4-1, Shinagawa-ku, Tokyo; hereinafter referred to as the "the Applicant") to assure and verify its GHG Inventory (hereinafter referred to as "the Report") for the fiscal year 2022 (1 April 2022 to 31 March 2023).
The Report covers direct emissions (Scope 1), energy indirect emissions (Scope 2) and Other Indirect GHG emissions (Scope 3 Category 1,2,3,6,7,8).

The scope of the verification engagement is as follows, and the selection of the scope is the sole responsibility of the Applicant, and the Society is not responsible for the selection of the scope in all respects.

(The scope of the verification engagement)
CO2 emissions from the followings in the fiscal year 2022 (from 1 April 2022 to 31 March 2023).

- CO2 emissions from aircrafts operated by JAL Group (Japan Airlines Co., Ltd., Japan Transocean Air Co., Ltd., RYUKYU AIR COMMUTER Co., Ltd., J-AIR Co., Ltd., JAPAN AIR COMMUTER Co., Ltd., ZIPAIR Tokyo Co., Ltd., Hokkaido Air System Co., LTD., Spring Japan Co., Ltd.).
  But, codeshare flights operated by other airlines are excluded.
  Including irregular, temporary and charter flights.
  Excludes free flights such as maintenance.
- CO2 emissions and clean water consumption at the following 12 sites.
  Japan Airlines Co., Ltd. Tokyo Airport Branch
  Japan Airlines Co., Ltd. Technical Centre
  Japan Airlines Co., Ltd. / JAL Engineering Co., Ltd. Maintenance Building
  Japan Airlines Co., Ltd. Engine Depot
  JAL Engineering Co., Ltd. Haneda Maintenance Building
  JAL Engineering Co., Ltd. Machine Loading Plant
  JAL Engineering Co., Ltd. Motor No. 4 Plant
  JAL Royal Catering Co., Ltd. Haneda Factory
  Japan Airlines Co., Ltd. Narita Airport Branch (Operation Centre)
  Japan Airlines Co., Ltd. Narita Cargo Branch
  Japan Airlines Co., Ltd. Narita Maintenance District Centre (Narita B District)
  JAL Royal Catering Co., Ltd. Narita Factory

Applicable Standards:

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GHG Data Management Responsibility

The applicant was responsible for preparing the Report and for maintaining effective internal controls over the data and information disclosed. In addition, 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 "ISO14064-3" to provide a limited level of assurance to the Report prepared by the applicant in accordance with the selected quantification methodologies, "List of Calculation Methods and Emission Factors in Calculation, Reporting, and Publication System (Ministry of the Environment)", "List of Emission factors of electric power companies (Ministry of the Environment) and "Emission intensity database for calculating greenhouse gas emissions of organizations throughout the supply chain Ver.3.3 (Ministry of the Environment), which are applied only for the monitoring and calculation part of the Report.

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 three Offices in Haneda
- Interviews with the key personnel responsible for aggregating GHG emissions data and information management and preparation of reports at the above-mentioned site
- Review of the management process of GHG emissions data and information included in the Report
- Verification of the integrity of the information sources and aggregation in the Head Office for GHG emissions performance data and information included in the Report
- Review of the structure and emission source data of aircrafts for international and domestic flight.
- 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 Verification Statement was determined based on a limited level of assurance setting the materiality as the professional judgement of the verifier.

Verification Opinion

In our opinion, the Report has been prepared in accordance with the selected quantification methodologies and nothing has come to our attention that causes us to believe that the emissions disclosed in the above table are not materially correct.

Recommendations for Improvements

- We recommend the development of a monitoring plan in accordance with ISO14064-1 or GHG protocol.
- We recommend the enhancement of Scope3 GHG Emissions Accounting and Reporting by increasing its categories for reporting.

20 July, 2023
NIPPON KAIJI KYOKAI
Certification Department

Toshiro Koiwa, Lead verifier

Summary of GHG inventory for FY 2022

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Note) *1, *2, Energy consumption (electric power conversion) 34,125,220 (MWh)

* This Verification Statement, together with the "the Report" is valid only when both are published at the same time.
* This 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.
* This Verification Statements is the English translation of the original statement written in Japanese. Only the original Japanese version of this statement is valid for the suitcase.