

Assurance Statement

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

Scope of Assurance Engagement

This Assurance 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 2-4-1, 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 2022 (1 April 2022 to 31 March 2023). The Report covers NOx emissions and Water intake only.

The scope of the verification engagement includes the Applicant's head office and its group seven companies and all international flights and domestic flights managed by them. The method for consolidating group six 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 intake, 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 three Offices in Haneda
- Interviews with the key personnel responsible for aggregating NOx emissions and Water intake data and information management and preparation of reports at the above-mentioned sites
- Review of the management process of NOx emissions and Water intake 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 Assurance Statement was determined based on a limited level of assurance, which set the materiality as the professional judgement of the verifier.

Verification Opinion

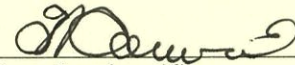
Based on our verification engagement procedures nothing has come to our attention that causes us to believe that the Applicant is not in accordance with the applicable standards and that the selected quantification methodology and the Report for the fiscal year 2022 are not accurate or materially correct.

Recommendations for Improvements

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

- This Assurance Statement is for NOx data and Water intake only. 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.

20 July, 2023
NIPPON KAIJI KYOKAI
Certification Department



T. Koiwa, Lead verifier

Summary of NOx and Water Intake data for FY 2022

Verified NOx emissions and Water intake	Amount
Total NOx Emissions	4.66 kilo ton
Total Water intake	227,318 m ³

* This Assurance 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.