

## Independent Assurance Statement

### JAPAN AIRLINES CO., Ltd. Head Office and its Group 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 Social Information and data (hereinafter referred to as "the Social Data") for the fiscal year 2023 (1 April 2023 to 31 March 2024), which are opened to public as ESG data of Sustainability activities by the Applicant.

The Social Data include, the number or ratio of Staff, Employment and Turnover, Age, Years worked, Annual compensation, and Workstyle. The summary of the Social Data is attached at Appendix I.

The scope of the verification engagement includes the Applicant's head office and its group subsidiaries. The group subsidiaries are listed at Appendix II. The method for consolidating group subsidiaries is the same as a method defined in Annual Security 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) ISO14064-3:2019 as verification criteria of the Society

#### Sustainable Data Management Responsibility

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

#### Verification Procedure

Verification by the Society has been carried out, referring to "ISAE 3000(revised)", "The GRI standards" and "ISO 14064-3:2019" to provide a limited level of assurance.

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).
- Interviews with the key personnel responsible for the Social Data, information management and preparation of the Social Data at the above-mentioned site.
- Review of the management process of the Social Data.
- Verification of the integrity of the information sources available at the visited site and aggregation in the Head Office for performance data and information included in the Social Data.
- Review of the data flow system and the procedures.
- 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 Social Data for the fiscal year 2023 are not accurate or materially correct.

## Recommendations for Improvements

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

- This Independent Assurance statement is for the Social Data only. The Applicant may consider including at his discretion deployment of items for applicable Standards that may be opened to public in accordance with in-house procedures established and relevant accountability Standards.

## The Society's Independence, Soundness and Competence

The Society implements and maintains a comprehensive management system that meets accreditation requirements for ISO/IEC 17021-1 Conformity assessment - Requirements for bodies providing audit and certification of management systems - Part1: Requirements that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

The Society ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

31 July, 2024

NIPPON KAIJI KYOKAI



Yoshiya Yamaguchi  
Director of Business Assurance Division

NIPPON KAIJI KYOKAI  
Green Certification Department



Toshiro Koiwa,  
Lead verifier

Summary of Social Data for Fiscal Year 2023

Japan Airlines Co., Ltd. (Non-consolidated)

Social Data Items	Summary
Staff	Number of Staff Headcount, Ratio of Management, Ratio of Female/Male and other related number for human resource are confirmed. For example, Staff Headcount is 13,791 persons and Ratio of employees represented by trade unions is 66.8%.
Employment, Turnover	Number of new employees, Ratio of total employee turnover and other related number for human resource are confirmed. For example, Number of new employees is 1,260 persons, Number of mid-career recruitment is 131 persons, and Ratio of total employee turnover is 5.1%.
Age	Ratio of employees per age group is confirmed. For example, the Ratio of employees over 30 and under 50 is 42.2% and others are 57.8%.
Annual compensation	Average annual compensation of all employees, employees in management level and non-management level is confirmed. For example, it is ¥9,216,000 for full time employees.

Japan Airlines Co., Ltd. and Group Subsidiaries

Social Data Items	Summary
Staff	Consolidated Staff Headcount, Ratio of Management and Ratio of Female/Male are confirmed. For example, Consolidated staff headcount is 36,500 persons and Ratio of female managers is 29.8%. Ratio of disabled employees is 2.90%.
Employment, Turnover	Number of new employees, Ratio of total employee turnover and other related number for human resource are confirmed. For example, Number of new employees is 4,274 persons.
Age	Average age of total employees and per allocation are confirmed. For example, the average age is 39.2 years old and average age of cabin attendants is 36.1 years old.
Years worked	Average years worked is confirmed. The average years worked is 13.7 years.
Annual compensation	Average annual compensation of all employees for ground staff and all staff is confirmed. For example, it is ¥7,246,000 for all staff.
Absentee rate	Absentee rate is confirmed. The absentee rate is 0.88 %.



### List of JAL Group Subsidiaries

No.	Company Name	No.	Company Name
1	JAPAN TRANSOCEAN AIR CO., LTD.	28	JAL ROYAL CATERING CO., LTD.
2	JAPAN AIR COMMUTER CO., LTD.	29	JAL AIRTECH CO., LTD.
3	J-AIR CO., LTD.	30	JALPAK CO., LTD.
4	ZIPAIR TOKYO CO., LTD.	31	JAL JTA SALES CO., LTD.
5	SPRING JAPAN CO., LTD.	32	JAL ABC, INC.
6	HOKKAIDO AIR SYSTEM CO., LTD.	33	JALUX INC.
7	RYUKYU AIR COMMUTER CO., LTD.	34	JAL INFORMATION TECHNOLOGY CO., LTD.
8	JAL SKY CO., LTD.	35	JAL PAYMENT PORT CO., LTD.
9	JAL SKY AIRPORT OKINAWA COMPANY., LTD.	36	JAL CARD, INC.
10	JALSKY OSAKA CO., LTD.	37	JAL-DFS CO., LTD.
11	JALSKY KYUSHU CO., LTD.	38	JAL FACILITIES CO., LTD.
12	JALSKY SAPPORO CO., LTD.	39	SJ FUTURE HOLDINGS CORPORATION
13	JALSKY KANAZAWA CO., LTD.	40	JAL AGRIPORT CO., LTD.
14	JALSKY SENDAI CO., LTD.	41	JAL BUSINESS AVIATION CO., LTD.
15	JAL GROUND SERVICE CO., LTD.	42	JAL BRAND COMMUNICATIONS CO., LTD.
16	JAL GROUND SERVICE OSAKA CO., LTD.	43	JTA INFORMATION & COMMUNICATION CO., LTD.
17	JAL GROUND SERVICE KYUSHU CO., LTD.	44	JAL SBI FINTECH CO., LTD.
18	JAL GROUND SERVICE SAPPORO CO., LTD.	45	JAL SUNLIGHT CO., LTD.
19	JAL ENGINEERING CO., LTD.	46	JALUX AIRPORT INC.
20	JAL MAINTENANCE SERVICE CO., LTD.	47	OFFICIAL FILING CO., LTD.
21	JAL KANSAI AIRCARGO SYSTEM CO., LTD.	48	JUPITER GLOBAL LIMITED
22	JAL CARGO SERVICE CO., LTD.	49	JALPAK INTERNATIONAL HAWAII, INC.
23	JAL CARGO HANDLING CO., LTD.	50	JALPAK INTERNATIONAL (EUROPE) B.V.
24	JAL CARGO SERVICE KYUSHU CO., LTD.	51	JALPAK INTERNATIONAL (FRANCE) S.A.S.
25	JAL SALES CO., LTD.	52	EURO-CREATIVE TOURS (U.K.) LTD.
26	JAL NAVIA CO., LTD.	53	PT. TAURINA TRAVEL DJAYA
27	JAL MILEAGE BANK CO., LTD.		