

Independent Verification Report

To: SoftBank Corp.

1. Objective and Scope

Japan Quality Assurance Organization (hereafter “JQA”) was engaged by SoftBank Corp. (hereafter “the Company”) to provide an independent verification on “FY2021 SoftBank Corp. Water Use (Municipal potable water and Recycled Wastewater) and Water Intensity Calculation Report” (hereafter “the Report”). The content of our verification was to express our conclusion, based on our verification procedures, on whether the statement of information regarding Water Use (Municipal potable water and Recycled Wastewater) and Water Intensity in the Report was correctly measured and calculated, in accordance with the “Water Use (Municipal potable water and Recycled Wastewater) Calculation procedure (ver. 5)” (hereafter “the Rule”). The purpose of the verification is to evaluate the Report objectively and to enhance the credibility of the Report.

*The fiscal year 2021 of the Company ended on March 31, 2022.

2. Procedures Performed

JQA conducted verification in accordance with “ISAE3000”. The organizational boundaries of this verification include SoftBank Corp. and its major subsidiaries Yahoo Japan Corporation (including the overseas sites), ASKUL Corporation (including the associated companies), LINE Corporation (including the overseas sites), and ZOZO, Inc. The scope of this verification assignment covers Water Use (Municipal potable water and Recycled Wastewater) and Water Intensity. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent of the total amount of Water Use in the Report.

Our verification procedures included:

- Performing validation of integrated functions to check the Rule.
- Holding on-site verification at the Company’s four domestic sites: Shinsuna Center, Crossgate Shinsuna and head office of SoftBank Corp. and head office of ZOZO, Inc. The number and location of sampling sites for on-site assessment were selected by the Company.
- On-site assessment to check the report scope and boundaries; monitoring points of Water Use; monitoring and calculation system; and activity data.

3. Conclusion

Based on the procedures described above, nothing has come to our attention that has caused us to believe that the statement of the information regarding the Company’s FY2021 Water Use (Municipal potable water and Recycled Wastewater) and Water Intensity in the Report is not materially correct, or has not been prepared in accordance with the Rule.

4. Considerations

The Company was responsible for preparing the Report, and JQA’s responsibility was to conduct verification of Water Use (Municipal potable water and Recycled Wastewater) and Water Intensity in the Report only. There is no conflict of interest between the Company and JQA.



Sumio Asada, Board Director

For and on behalf of Japan Quality Assurance Organization

1-25, Kandasudacho, Chiyoda-ku, Tokyo, Japan

August 30, 2022