

Greenhouse Gas Emissions Verification Report

To: NEC Corporation

1. Objective and Scope

Japan Quality Assurance Organization (hereafter “JQA”) was engaged by NEC Corporation (hereafter “the Company”) to provide an independent verification on “Scope 3 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 the FY2023* Scope 3 Greenhouse Gas (GHG) emissions (All categories: Categories 1-15) ** in the Report was correctly measured and calculated, in accordance with the “Scope3 calculation in NEC” (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 2023 of the Company ended on March 31, 2024.

**1 (purchased goods and services), 2 (capital goods), 3 (fuel- and energy-related activities not included in Scope 1 or Scope 2), 4 (upstream transportation and distribution), 5 (waste generated in operations), 6 (business travel), 7 (employee commuting), 8 (upstream leased assets), 9 (downstream transportation and distribution), 10 (processing of sold products), 11 (use of sold products), 12 (end-of-life treatment of sold products). As for Categories 13 (downstream leased assets), 14 (franchises), and 15 (investments), JQA verified that there are no applicable activities to be calculated in accordance with the Rule.

2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3”. The scope of this verification assignment covers GHG emissions from Scope 3. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent of the total emissions in the Report. The organizational boundaries of this verification include NEC Group.

Our verification procedures included:

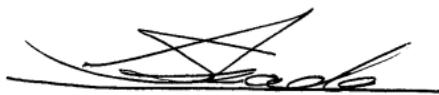
- Performing validation of integrated functions to check the report boundaries, calculation scenario and allocation method, monitoring and calculation system and its controls
- Vouching: Cross-checking the GHG emissions data against evidence

3. Conclusion

Based on the procedures described above, nothing has come to our attention that caused us to believe that the statement of the information regarding the Company’s FY2023 Scope 3 GHG emissions in the Report, is not materially correct, or has not been prepared in accordance with the Rule.

4. Consideration

The Company was responsible for preparing the Report, and JQA’s responsibility was to conduct verification of GHG emissions 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
June 26, 2024