



Verification Statement 【Social Information】

15 August 2023

JAPAN POST HOLDINGS Co., Ltd.

Japan Management Association
GHG Certification Center
Senior Executive: Masahiro Hirakawa



1. Objective and Scope

Japan Management Association GHG Certification Center (JMACC) was commissioned by JAPAN POST HOLDINGS Co., Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the following social information (hereinafter, referred to as “the Monitoring data”) within its Monitoring result “Fiscal year 2022 Absentee rate Monitoring Report” (hereinafter, referred to as “the Report”) from 1/April/2022 to 31/March/2023.

- 1) Absentee rate; Absentee rate for full-time employee at the Organization

The objective of this verification is to confirm that the Monitoring data in the Organization’s applicable scope have been correctly calculated and reported in line with the criteria of the monitoring procedure^{*1}, and to express our views as a third party. The Organization’s responsibility is to make the Report and report the Monitoring data, and JMACC’s responsibility is to express our views on the Monitoring data of the Report as a third party. There is no specific conflict of interest between the Organization and the JMACC.

2. Procedure of Verification

Social information in the Report was verified in accordance with requirement of ISAE3000, and following processes were implemented at limited level of assurance. The limited assurance engagement consists of the procedures performed vary in nature form, and are less in extent than for, a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement.

- Confirmation regarding to the information to decide the Monitoring data in the Report, monitoring procedure, monitoring system, and related documents
- Interviews with person in charge of making the Report
- Sampling the evidence for confirmation of the accuracy of the Monitoring data

3. Conclusion

Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that Organization’s the Monitoring data information in the Report of fiscal year 2022 were not calculated and reported in conformance with the criteria.

| Verified Absentee rate (%) | |
|----------------------------|--------|
| Absentee rate | 1.43 % |

4. JMACC’s Independence and Quality Control

JMACC implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065-2020 (General principles and requirements for bodies validating and verifying environmental information). It is 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 which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

NOTE: ※1 : “Fiscal year 2022 Absentee rate Calculation procedures” prepared by the organization