Independent Assurance Report (website version)



Independent Assurance Report

To the President and CEO of East Japan Railway Company

Purpose and Scope

We were engaged by East Japan Railway Company (the "Company") to provide limited assurance on its JR East Group CSR Report 2013 website version (the "Report") for the fiscal year ended March 31, 2013. The purpose of our assuring engagement was to express our conclusion, based on our assurance procedures, on whether:

- the environmental performance indicators and environmental accounting indicators marked with \$\frac{1}{2}\$ (the "Indicators") for the period from April 1, 2012 to March 31, 2013 included in the Report are prepared, in all material
- respects, in accordance with the Company's reporting criteria; and all the material environmental information defined by the Japanese Association of Assurance Organizations for Sustainability Information ("J-SUS") is included in the Report.

The content of the Report is the responsibility of the Company's management. Our responsibility is to carry out a limited assurance engagement and to express our conclusion based on the work performed

The Company applies its own reporting criteria as described in the Report. These are derived, among others, from the Environmental Reporting Guidelines 2012 and Environmental Accounting Guidelines 2005 of Japan's Ministry of the Environment. We used these criteria to evaluate the Indicators. For the completeness of material environmental information, we used the 'Environmental Reporting Assurance and Registration Criteria' of J-SUS.

Procedures Performed

We conducted our engagement in accordance with 'International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information' issued by the International Auditing and Assurance Standards Board, and the 'Practical Guidelines for the Assurance of Sustainability Information' of

The limited assurance engagement on the Report consisted of making inquiries, primarily of persons responsible for the preparation of information presented in the Report, and applying analytical and other procedures. The level of ass provided is thus not as high as that provided by a reasonable assurance engagement. Our assurance procedures included:

- Interviews with the Company's responsible personnel to obtain an understanding of its policy for the preparation of the Report.
- Reviews of the Company's reporting criteria.
- Inquiries about the design of the systems and methods used to collect and process the Indicators.
- Analytical reviews of the Indicators.
- Examining, on a test basis, evidence supporting the generation, aggregation and reporting of the Indicators in
- conformity with the Company's reporting criteria, and also a recalculation of the Indicators.

 Visit to the Company's two domestic business sites selected on the basis of a risk analysis.

 Assessment of whether or not all the material environmental information defined by J-SUS is included in the Report.
- Evaluating the overall statement in which the Indicators are expressed.

Based on the procedures performed, as described above, nothing has come to our attention that causes us to believe that:

- cators in the Report are not prepared, in all material respects, in accordance with the Company's reporting criteria as described in the Report; and
- all the material environmental information defined by J-SUS is not included in the Report.

We have no conflict of interest relationships with the Company that are specified in the Code of Ethics of J-SUS.

KPMG AZSA Sustamblety Co., Ltd.

KPMG AZSA Sustainability Co., Ltd.

Tokyo, Japan October 21, 2013

For most of the environmental data, station and sales office data are aggregated by units of branch offices and Group companies, and finally calculated at Head Office and reported. Because data on all stations and Group company outlets and sales offices are subject to calculation with no exemptions for size, it is assumed that the amount of labor for calculation and that for internal checks to ensure accurate data collection are enormous. To further improve data accuracy and data collection efficiency, I would suggest that the definitions of data to be collected should be made clearer and communicated, and the introduction of an environmental data collection system should also be considered.

In terms of information disclosure, the use of the GHG protocol has grown over the past several years in regard to the disclosure of greenhouse gas emissions, and it is becoming a common practice to classify CO₂ emissions as Scopes 1, 2 and 3 when they are presented. Taking these trends into account, we believe it is worth considering presenting CO₂ emissions using Scopes 1, 2 and 3, although the company may find it complicated to classify emissions into Scopes since part of the electricity used is generated at its own power plants.



Naomi Sugo KPMG AZSA Sustainability Co., Ltd.