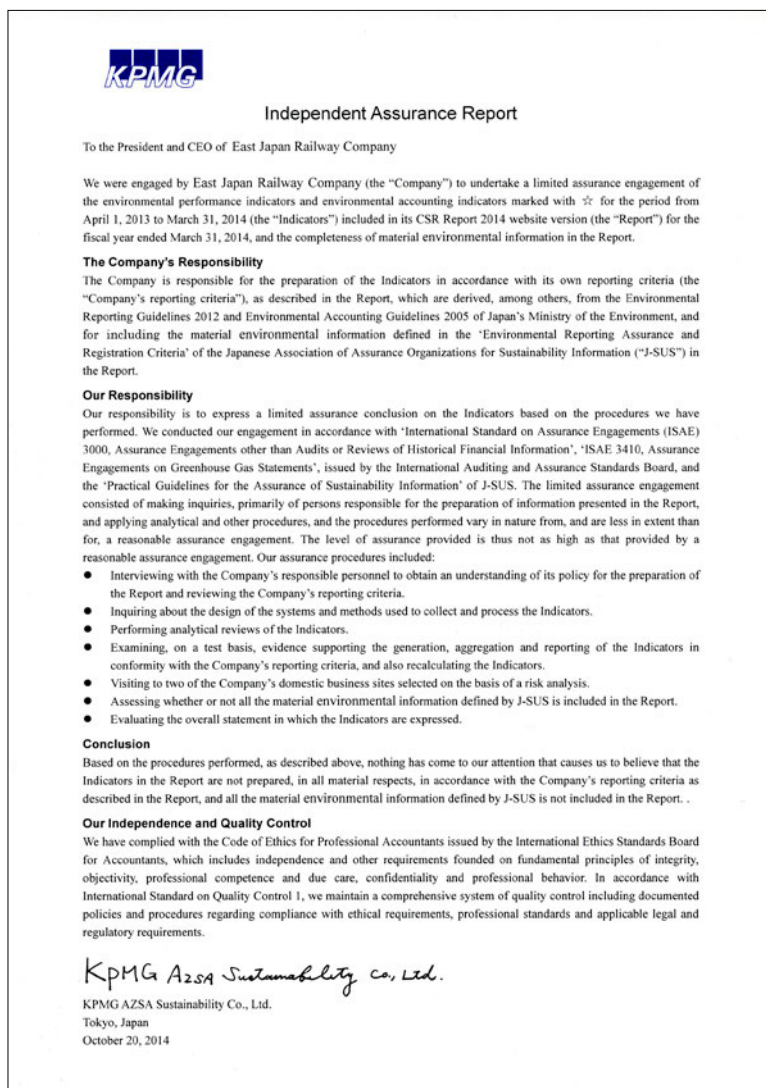


Independent Assurance Report (website version)



The complex process of calculating energy use and CO₂ emissions on a non-consolidated basis has been reorganized over the past few years. Starting from this year, CO₂ emissions are disclosed by categorizing emissions into Scope 1 and Scope 2 emissions, and other improvements are being made toward aligning with global trends in the disclosure of information on CO₂ emissions. In addition, we believe working on the data survey sheet format and clarifying data definitions are also improving the accuracy of data collection year by year. We believe that introducing an information system for data collection with such initiatives at the core will not only reduce human error but also improve the efficiency of calculation work.

With JR East businesses other than the railway business growing in presence, we also believe it is becoming difficult to convey the environmental and social aspects of the JR East Group as a whole when disclosure is only being made for the railway business on a non-consolidated basis. We suggest future consideration of the volume of information and how detailed disclosure should be made on the environmental and social aspects of the non-railway businesses. In addition, we also believe that preparing CSR reports in accordance with the GRI Guidelines has become a global trend that the JR East Group, which is accelerating overseas business expansion, cannot ignore. The GRI G4 Guidelines released last year require that information disclosure be focused on material information with clarification of 'materiality' for the corporate group. We suggest JR East proceed systematically toward preparing reports in accordance with the GRI Guidelines.



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