

## Independent Assurance Report



### Independent Assurance Report

To the Board of Directors of East Japan Railway Company,

#### Purpose and Scope

We were engaged by East Japan Railway Company (the "Company") to provide limited assurance on its Sustainability Report 2010 (the "Report") for the fiscal year ended March 31, 2010. The purpose of our assurance engagement was to express our conclusion, based on our assurance procedures, on whether:

- 1) the environmental performance indicators and environmental accounting indicators (the "Indicators") for the period from April 1, 2009 to March 31, 2010 included in the Report are prepared, in all material respects, in accordance with the Company's reporting criteria; and
- 2) 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.

#### Criteria

The Company applies its own reporting criteria as described in the Report. These are derived, among others, from the Environmental Reporting Guidelines 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 'Criteria for Granting a Sustainability Report Assurance and Registration Symbol' 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 of Sustainability Information Assurance' of J-SUS.

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 assurance 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 and reviews of the Company's reporting criteria.
- Obtaining an understanding of the systems used to generate, aggregate and report the Indicators, and of the internal controls at corporate and site level.
- Analytical reviews of the Indicators aggregated at corporate level.
- 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.
- A visit to Kawasaki Power Station.
- 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.

#### Conclusion

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

- 1) the Indicators in the Report are not prepared, in all material respects, in accordance with the Company's reporting criteria as described in the Report; and
- 2) 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 Sustainability Co., Ltd.*

KPMG AZSA Sustainability Co., Ltd.  
Tokyo, Japan  
October 14, 2010

Since the fiscal year ending March 2002, JR East has been continuously disclosing not only environmental issues but also safety and social issues in its Sustainability Reports.

Environmental performance data disclosed in the Sustainability Reports is a compilation of the annual environmental performance reports by the Head Office of each individual office. With respect to the part detailing environmental indicators, in some cases, the Head Office's definitions for the environmental indicators were not fully understood by some persons in charge at some offices and re-calculations of the data were required. Due to revisions to some of the related laws and regulations, including revisions to the Act on the Rational Use of Energy and the commencement of emissions trading by the Tokyo metropolitan government, companies are being required to manage their environmental performance data more accurately and promptly. For this reason, JR East is required to consider the formulation of a system to cope with these requirements.

Furthermore, with respect to information disclosure, from the viewpoint of what information is important for the JR East Group and for society, I think that it is necessary for JR East Group to rearrange the contents of the Report, clarify definitions for each disclosed indicator, collect necessary information promptly and suitably, and disclose the collected information.



**Naomi Sugo**  
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