

Independent Assurance Report



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To the President and CEO of East Japan Railway Company

We were engaged by East Japan Railway Company (the "Company") to undertake a limited assurance engagement of the environmental performance indicators and environmental accounting indicators marked with ☆ for the period from April 1, 2017 to March 31, 2018 included in its Sustainability Report 2018 (the "Report") for the fiscal year ended March 31, 2018, and the Company's self-declaration that the Report is prepared in accordance with the Global Sustainability Standards Board's GRI Sustainability Reporting Standards 2016 ("GRI Standards") at a core level.

The Company's Responsibility

The Company is responsible for the preparation of the Indicators in accordance with its own reporting criteria (the "Company's reporting criteria"), as described in the Report, and for self-declaring that the Report is prepared in accordance with the criteria stipulated in the GRI Standards.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Indicators based on the procedures we have performed. We conducted our engagement in accordance with the 'International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information' and the 'ISAE 3410, Assurance Engagements on Greenhouse Gas Statements' issued by the International Auditing and Assurance Standards Board. The limited assurance engagement consisted of making inquiries, primarily of persons responsible for the preparation of information presented in the Report, and applying analytical and other procedures, and the procedures performed vary in nature from, 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. Our assurance procedures included:

- Interviewing the Company's responsible personnel to obtain an understanding of its policy for preparing the Report and reviewing the Company's reporting criteria.
- Inquiring about the design of the systems and methods used to collect and process the Indicators.
- Performing analytical procedures on 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 recalculating the Indicators.
- Visiting two of the domestic business sites of the Company selected on the basis of a risk analysis.
- Evaluating the Company's self-declaration that the Report is prepared in accordance with the GRI Standards at a core level against the criteria stipulated in the GRI Standards.
- Evaluating the overall presentation of the Indicators.

Conclusion

Based on the procedures performed, as described above, nothing has come to our attention that causes us to believe that 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 the Company's self-declaration that the Report is prepared in accordance with the GRI Standards at a core level does not conform to the criteria stipulated in the GRI Standards.

Our Independence and Quality Control

We have complied 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. In accordance with International Standard on Quality Control 1, we maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

KPMG AZSA Sustainability Co., Ltd.

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Tokyo, Japan

October 19, 2018

Closing

Thank you for taking the time to read JR East Group's Sustainability Report 2018.

This Report was prepared to offer an overview of JR East Group's current business activities to all stakeholders. This Report includes quantitative data on the activities relating to safety, society and the environment that are undertaken by our Group. All the data are presented in an easy-to-understand manner through the use of photographs and diagrams. Additionally, the major events that have occurred since the last Report are introduced as "Highlights" in the first part of the Report, while our specific efforts are presented as "Topics" in the main part of the Report. Also, in the main part of this year's Report, we have included numerous articles to describe the specific efforts made by some of our employees, such as "TICKET TO TOMORROW", in order to demonstrate the understanding and shared awareness that each employee has of JR East Group's various policies and measures.

We hope that this Report will be of assistance to all stakeholders in further deepening understanding of JR East Group.

JR East is committed to practicing ESG management as described in the JR East Group Management Vision "Move Up" 2027 and to solving social issues through its businesses. At the same time, we will strengthen communication with all stakeholders and respond to the trust placed in us by all our customers as a whole group by reporting on the progress of the Management Vision on a timely basis.

We sincerely ask for your continued understanding in regard to JR East Group's business operations, and your honest opinions are always welcome. Thank you.



Hideki Nemoto

Executive Officer & General Manager of
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Corporate Planning Headquarters
East Japan Railway Company