Independent Assurance Report

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, 2018 to March 31, 2019 included in its Sustainability Report 2019 (the “Report”) for the fiscal year ended March 31, 2019, and the Company’s self-declaration that the Report is prepared in accordance with the Global Sustainability Standards Board’s (GSSB) GRI Sustainability Reporting Standards 2016 (G42016 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 concluded 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 ISAE3410, 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, 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.
- Inspecting, on a test basis, evidence supporting the generation, aggregation and reporting of the Indicators in conformity with the Company’s reporting criteria, and reviewing 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 reviewing 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 conflict with 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 Accounting, which includes independence and other requirements (founded on fundamental principles of independence, 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.