



LRQA Independent Assurance Statement

Relating to Japan Airport Terminal Co., Ltd.'s Greenhouse Gas Emissions Data within its ESG Databook 2024 for the Fiscal Year 2024

This Assurance Statement has been prepared for Japan Airport Terminal Co., Ltd. in accordance with our contract.

Terms of Engagement

LRQA was commissioned by Japan Airport Terminal Co., Ltd. (hereafter “the Organisation”) to provide independent assurance on its greenhouse gas (hereafter “GHG”) emissions data within its ESG Databook 2024^{12,3} (hereafter “the Report”) for the fiscal year 2024; that is from April 1st, 2024 to March 31st, 2025; against the assurance criteria below to a limited level of assurance using ISO14064-3:2019.

Our assurance engagement covered the Organisation and its 17 domestic consolidated subsidiaries’ operations and activities in Japan and specifically the following requirements:

- Verifying conformance with Organisation’s reporting methodologies for the selected datasets:
- Evaluating the accuracy and reliability of data for only the selected indicators listed below:
 - Scope 1 GHG Emissions⁴ (t-CO₂e)
 - Scope 2 GHG Emissions (t-CO₂) [Location-based and Market-based⁵]

Our assurance engagement excluded the data and information of the Organisation’s suppliers, contractors and any third-parties mentioned in the report.

LRQA’s responsibility is only to the Organisation. LRQA disclaims any liability or responsibility to others as explained in the end footnote. The Organisation’s responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of the Organisation.

LRQA’s Opinion

Based on LRQA’s approach nothing has come to our attention that would cause us to believe that the Organisation has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance⁶ and at the materiality of the professional judgement of the verifier.

Table 1. Japan Airport Terminal Co., Ltd.’s GHG Emissions Data for the Fiscal Year 2024

Scope		
Scope 1	GHG Emissions	18,125 tCO ₂ e
Scope 2	GHG Emissions [Location-based]	107,898 tCO ₂

¹ This statement pertains solely to those sections designated with an asterisk (“※”) in the ESG Databook.

² GHG quantification is subject to inherent uncertainty.

³ The scope is limited to energy-related CO₂ emissions and emissions of CO₂, N₂O, and CH₄ resulting from waste incineration.

⁴ Emissions of CO₂, N₂O, and CH₄ from waste incineration are calculated based on a scenario that is defined by the Organisation, referencing the calculation scenario outlined in the Greenhouse Gas Emissions Accounting, Reporting and Disclosure System: Calculation and Reporting Manual (Ver. 6.0).

⁵ In market-based Scope 2 GHG emissions, location-based emission factors are used when information from electricity suppliers cannot be obtained.

⁶ The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



Scope 2	GHG Emissions [Market-based]	109,444 tCO ₂
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LRQA's Approach

LRQA's assurance engagements are carried out in accordance with ISO14064-3:2019. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Auditing the Organisation's data management systems to confirm that there were no significant errors, omissions or misstatements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal verification.
- Interviewing with those key people responsible for compiling the data and drafting the Report;
- Sampling datasets and traced activity data back to aggregated levels;
- Verifying the historical data and records for the fiscal year 2024; and
- Visiting Japan Airport Terminal Co., Ltd.'s head office to evaluate the operation of data management system, and visiting Haneda Airport Terminal 1 and Terminal 2 to confirm the data collection processes, record management practices, and to physically check their monitoring points concerning GHG emissions.

Observations

Further observations and findings, made during the assurance engagement, is:

It is encouraged that the Organisation establish and maintain a data management system that supports the continuous enhancement of the completeness and accuracy of its GHG emissions data.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021-1 *Conformity assessment – Requirements for bodies providing audit and certification of management systems – Part1: Requirements* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

The verification is the only work undertaken by LRQA for the Organisation, and as such, does not compromise our independence or impartiality.

Signed

Dated: 20 August 2025

Shotaro Kawabata

LRQA Lead Verifier

On behalf of LRQA Limited

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LRQA reference: YKA00001388

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