Independent Assurance Statement

September 26, 2019

Takashi Fukusho
Representative Director
Sustainability Accounting Co., Ltd.

1. Purpose
We, Sustainability Accounting Co., Ltd., have been engaged by NIPPON TELEGRAPH AND TELEPHONE CORPORATION (the Company) to provide limited assurance on the Company's Performance Indicators during the fiscal year 2018 (April 1, 2018 to March 31, 2019) reported in NTT Group Sustainability Report 2018 which indicate the results of each indicator for "Ecrease Reliable Communication" and "Guide the Growth of Trust NTT" under CSR Priority Activities. GHG emissions 0.16 million tCO2eq for Scope1, 3.23 million tCO2eq for Scope2 and 17.24 million tCO2eq for Scope3. 562 thousand tons of total waste, and 6.98 million m³ of water withdrawn (any water). The purpose of this process is to express our conclusion on whether the Performance Indicators were calculated in accordance with the Company's standards. The Company's management is responsible for calculating the Performance Indicators. Our responsibility is to independently carry out a limited assurance engagement and to express our assurance conclusion.

2. Procedures Performed
We conducted our assurance engagement in accordance with International Standard on Assurance Engagement 3000 (ISAE 3000) and International Standard on Assurance Engagement 3410 (ISAE 3410). The key procedures we carried out included:

- Interviewing the Company's responsible personnel to understand the Company's standards and reviewing the Company's standards;
- Visiting to one of the Company's sites;
- Performing on-site checks on a sample basis and performing a reconciliation to determine whether the Performance Indicators were calculated in accordance with the Company's standards.

3. Conclusion
Based on the procedures performed, nothing has come to our attention that causes us to believe that the Performance Indicators have not been calculated in all material respects in accordance with the Company's standards.