Greenhouse gas emissions/Social Information
Verification Statement

17 July 2026

JAPAN POST BANK Co., Ltd.

Japan Management Association
Sustainability Center
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1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) was commissioned by JAPAN POST BANK Co., Ltd. (hereinafter, referred to as "the Organization") to conduct independent verification on a limited level of assurance. The scope of verification is the greenhouse gas (GHG) emissions information (including energy consumption information) and social information (absentee rate) (hereinafter, referred to as "the Monitoring data") within the organizational boundary*1 in its fiscal year 2025 Monitoring Report (hereinafter, referred to as "the Report") from 1 April 2025 to 31 March 2026.

1) SCOPE 1 GHG emissions
   Direct CO2 emissions within the organizational boundary by using city gas, LPG, Fuel oil A, kerosene, gasoline and diesel oil
2) SCOPE 2 GHG emissions
   Indirect CO2 emissions within the organizational boundary by using electricity, heating and cooling
3) SCOPE 3 GHG emissions
   CO2 emissions within the category 1, 2, 3, 6, 7, 12 and 16 of SCOPE 3*2
4) Energy consumption
   Energy consumption within SCOPE 1 and SCOPE 2
5) Absentee rate
   Absentee rate for full-time employees of the Organization*3

The objective of this verification is to confirm that the Monitoring data in the Organization's applicable scope have been correctly calculated and reported in line with the criteria of the monitoring procedure*4, and to express our views as a third party. The Organization's responsibility is to prepare the Report and report the Monitoring data, and JMASusC's responsibility is to express our views on the Monitoring data of the Report as a third party. There is no specific conflict of interest between the Organization and JMASusC.

2. Procedure of Verification

GHG emissions information in the Report was verified by JMASusC in accordance with the requirements of ISO14064-3:2019 and social information in the Report was verified in accordance with the requirement of ISAE3000, and the following processes were implemented at limited level of assurance. The limited level of assurance is a different type of procedure than the reasonable level of assurance. The procedures performed in a limited assurance engagement vary in nature from, and are less in extent than, those performed in a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement.

- Assessment including visiting the Organization's office, regarding the information to decide the Monitoring data in the Report, monitoring procedure, monitoring system, and related documents
- Interviews with person in charge of preparing the Report
- Obtaining responses and supporting documents from East Japan Data Center by submitting a checklist/questionnaire to confirm the calculation data and data collection procedure
- Verifying the evidence for confirmation of the accuracy of the Monitoring data by sampling

3. Conclusion of Verification

Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Monitoring data in the Report of fiscal year 2025 were not calculated and reported in conformance with the criteria in all material respects.

・GHG emissions

Organizational boundary*1	SCOPE	Verified GHG emissions (t-CO_2e)
See NOTE below	**SCOPE 1*5**	**2,919.9**
Same as SCOPE 1	**SCOPE 2 Market-based*6**	**3,535.9**
	SCOPE 2 Location-based*7	**21,387.2**
See below	**SCOPE 3*8**	**73,327.4**
Breakdown of SCOPE 3		
The whole work sites	Category 1	**41,482.0**
The whole work sites	Category 2	**6,528.7**
Same as SCOPE1,2	Category 3	**5,686.6**
The whole work sites	Category 6	**1,389.7**
The whole work sites	Category 7	**3,860.4**
The whole work sites	Category 12	**52.3**
See NOTE below	Category 16*9	**14,327.8**

Verified Energy consumption (GJ)		
Electricity		**367,521.4**
Cooling water		**58,835.5**
Hot water		**10,174.1**
Gas	City gas	**26,007.9**
	LPG	**0**
Fuel oils	Diesel oil	**46.1**
	Gasoline	**15,921.5**
	Kerosene	**0**
	Fuel oil A	**8,781.2**

・Absentee rate

Verified Absentee rate (%)	
Absentee rate	**1.33**

NOTE:

*1：Organizational boundary

・SCOPE 1：Regional Headquarters (2), Branches (6), Administration Service Centers (25), Operation Support Centers (except for Okinawa) (15), Data Centers (2), Credit Card Collection Service Center (1), Head offices (7), Consolidated subsidiaries (3) (Total 61 divisions), and company's vehicles of the whole work sites

・The whole work sites：Regional Headquarters, Branches, Administration Service Centers, Operation Support Centers, Data Centers, Seal Card Management Center, ATM Management Centers, Credit Card Collection Service Center, Head offices（Total 314 divisions）

*2：Overview of categories of SCOPE 3

- Category 1（Purchased goods and services）：Emissions from activities up to manufacturing of uniforms, copying paper (Head office only), cards, slips (including passbooks)
- Category 2（Capital goods）：Purchased vehicles and automatic teller machines (ATMs)
- Category 3（Fuel and energy related activities not included in Scope 1 or Scope 2）：Fuel, electricity, heating and cooling used
- Category 6（Business travel）：Business travel by full-time employees
- Category 7（Employee commuting）：Employee commuting by full-time employees
- Category 12（End-of-life treatment of sold products）：Emissions from the disposal process of passbooks and cards

- ❍ Category 16（Others）：Estimated electricity consumption of all automatic teller machines (ATMs) located outside post offices, including those installed at convenience stores and other banks.

*3：Monitoring of Absentee rate : Calculated based on the monitored data of full-time employees on 31 March 2026 and the total number of scheduled working days.

*4：Monitoring procedure of SCOPE 1,2 and 3：“Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.8)”,“Database of emissions unit values for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.6)” and “Reporting procedures (Scope1,2) / (Scope3)” prepared by the Organization
Monitoring procedure of Absentee rate：“Reporting procedures (Absentee rate)” prepared by the Organization

*5：Emission factor for city gas : Emission factors under GHG emissions reporting system of Japan

*6：Emission factor (Market-based)
- Emission factor for Electricity: Basic emission factors for each electricity supplier and menu under Japan’s Mandatory GHG Accounting and Reporting System
- Emission factor for Heat: Basic emission factors or the substitute value specified for each heat supplier under Japan’s Mandatory GHG Accounting and Reporting System

*7：Emission factor (Location-based)
- Emission factor for Electricity: Basic emission factors for each general electricity transmission and distribution utility under Japan’s Mandatory GHG Accounting and Reporting System
- Emission factor for Heat: Substitute value specified for each heat supplier under Japan’s Mandatory GHG Accounting and Reporting System

*8：The amount of SCOPE 3 (t-CO_2e) is totaled including figures after the decimal point of each category.

*9：Estimated figures based on data from the FY2019 survey on electricity consumption of ATMs located outside post offices, excluding those installed at convenience stores and other banks.

4. JMASusC’s Independence and Quality Control

JMASusC implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065:2020. It is at least as demanding as the requirements of the International Standard on Quality Management 1 and complies 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.