No.1811005286
No.1811005406

Independent Verification Report

To: NEC Corporation

1. Objective and Scope

Japan Quality Assurance Organization (hereafter "JQA") was engaged by NEC Corporation (hereafter "the Company") to provide an independent verification on "Environmental Information Report" (hereafter "the Report"). The content of our verification was to express our conclusion, based on our verification procedures, on whether the statement of information regarding the FY2025* Greenhouse Gas (hereafter "GHG") emissions, energy consumption, water consumption, drainage, and waste discharge in the Report (hereafter "the Sustainability information") was correctly measured and calculated, in accordance with the "Accounting and Reporting Rules for Environmental information" (hereafter "the Rule"). The purpose of the verification is to evaluate the Report objectively and to enhance the credibility of sustainability information data calculations of the Company.

*The fiscal year 2025 of the Company ended on March 31, 2026.

2. Procedures Performed

JQA conducted verification (No.1811005286) in accordance with "ISO 14064-3" for GHG emissions, and with "ISAE3000" for energy consumption, water consumption, drainage, and waste discharge. The scope of this verification assignment covers energy-derived CO2 emissions from Scope 1 & 2 (Market-based and Location-based), Scope 3 GHG emissions (All categories: Categories 1-15) **, energy consumption including renewable energy consumption, water consumption, drainage, and waste discharge. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent each of the verification objects in the Report. The organizational boundaries of this verification include the Company and 252 consolidated subsidiaries (total 253 companies), which are listed in the annex to this report.

Our verification procedures included:

- Confirming the integrated functions and the Rule prior to the on-site assessment
- Holding on-site verification at two domestic sites and overseas site selected on the basis of sampling
- On-site assessment to check the report scope and boundaries; source of CO2 emissions; water usage, drainage, waste generation and energy consumption; monitoring points; monitoring and calculation system; and its controls for overall
- Confirming Scope3 calculation rule, calculation boundaries, calculation scenario and allocation method, monitoring and calculation system and its controls
- Cross-checking the data against evidence

After the completion of the verification engagement mentioned above, the Company reported subsequent events regarding Scope 3 GHG emissions (Categories 4 and 5) and waste discharge; consequently, an additional verification (No. 1811005406) was conducted.

The additional verification procedures included:

- Assessment at NEC Facilities, Ltd. where the subsequent events occurred, to check the status of waste generation; monitoring points; monitoring and calculation system; and cross-check sustainability data against evidence,
- Confirming Scope3 GHG emissions (Categories 4 and 5) calculation rule, calculation boundaries, calculation scenario and allocation method, monitoring and calculation system and cross-checking the data against evidence at the Company

**1 (purchased goods and services), 2 (capital goods), 3 (fuel- and energy-related activities not included in Scope 1 or Scope 2), 4 (upstream transportation and distribution), 5 (waste generated in operations), 6 (business travel), 7 (employee commuting), 8 (upstream leased assets), 9 (downstream transportation and distribution), 10 (processing of sold products), 11 (use of sold products), 12 (end-of-life treatment of sold products). As for Categories 13 (downstream leased assets), 14 (franchises), and 15 (investments), JQA verified that there are no applicable activities to be calculated in accordance with the Rule.

3. Conclusion

Based on the procedures described above, nothing has come to our attention that caused us to believe that the Sustainability information including its revision addressing the subsequent events in the Report, is not materially correct, or has not been prepared in accordance with the Rule.

4. Consideration

The Company was responsible for preparing the Report, and JQA's responsibility was to conduct verification of the Sustainability information in the Report only. There is no conflict of interest between the Company and JQA.



Sumio Asada, Executive Board Director
For and on behalf of Japan Quality Assurance Organization
1-25, Kandasudacho, Chiyoda-ku, Tokyo, Japan
July 14 ,2026
*Please refer to the attached annexes.

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Independent Verification Report

ANNEX（1/2）

To: NEC Corporation

The organizational boundaries:

1	NEC Corporation
2	NEC Nexsolutions, Ltd.
3	ABeam Consulting Ltd.
4	ABeam Systems Ltd.
5	Sunnet Corporation
6	Forward Integration System Service Co., Ltd.
7	Bestcom Solutions Inc.
8	YEC Solutions Inc.
9	JN System Partners Co., Ltd.
10	KIS Co., Ltd.
11	NEC Solution Innovators, Ltd.
12	NEC Communication Systems, Ltd.
13	NEC Aerospace Systems, Ltd.
14	NEC Space Technologies, Ltd.
15	NEC Security, Ltd.
16	NEC Network and Sensor Systems, Ltd.
17	Cyber Defense Institute, Inc.
18	OCC Corporation
19	NEC Fielding, Ltd.
20	NEC Platforms, Ltd.
21	Institute for International Socio-Economic Studies
22	NEC Business Intelligence, Ltd.
23	NEC Facilities, Ltd.
24	NEC Friendly Staff, Ltd.
25	NEC Life Career, Ltd.
26	NEC Livex, Ltd.
27	NEC Networks & System Integration Corporation
28	NEC Magnus Communications, Ltd.
29	ABeam Consulting Pte. Ltd.
30	ABeam Consulting (Malaysia) Sdn. Bhd.
31	ABeam Consulting (Shanghai) Co., Ltd.
32	ABeam Consulting (Shenzhen) Co., Ltd.
33	ABeam Consulting (Singapore)Pte. Ltd.
34	ABeam Consulting (Thailand) Ltd.
35	ABeam Consulting (Vietnam) Co., Ltd.
36	ABeam Global Development Centre (Shanghai) Co., Ltd.
37	ABeam Global Development Centre (Xi'an) Co., Ltd.
38	P.T. ABeam Consulting Indonesia
39	ABeam Analytics Pte. Ltd.
40	NEC Taiwan Ltd. (台湾恩益禧股份有限公司)
41	NEC 軟件(济南)有限公司 (NEC Soft (Jinan) Co., Ltd.)
42	NEC Australia Pty Ltd
43	NEC Hong Kong Limited
44	NEC New Zealand Limited
45	Avaloq Group Ltd.

*Please refer to the main report

Independent Verification Report

ANNEX（2/2）

To: NEC Corporation

The organizational boundaries:

46	Avaloq Asia Pte. Ltd.
47	Avaloq Philippines Inc.
48	Avaloq Hong Kong Ltd
49	Avaloq Sourcing (Europe) GmbH
50	Avaloq Sourcing (Switzerland & Liechtenstein) Ltd
51	Avaloq UK Ltd.
52	Avaloq Innovation Ltd.
53	Avaloq Luxembourg S.à.r.l
54	Avaloq Australia Pty Ltd.
55	Avaloq India Pvt Ltd
56	Avaloq Philippines ROHQ
57	KMD A/S
58	NEC Aspire Technology Limited
59	日電平台科技(蘇州)有限公司（NEC Platform Technologies (Suzhou) Co., Ltd. ）
60	NEC Platforms Thai Co., Ltd.
61	NEC Laboratories America, Inc.
62	NEC Laboratories Europe GmbH
63	NEC Latin America S.A.
64	NEC Argentina S.A.
65	NEC Chile S.A.
66	NEC de Colombia S.A.
67	NEC de Mexico,S.A.de C.V.
68	NEC Europe Ltd.
69	NEC Deutschland GmbH
70	NEC Portugal-Telecomunicacoes e Sistemas,S.A.
71	NEC Scandinavia AB
72	NEC Telecommunication and Information Technology, Ltd. Şti.
73	NEC (UK) Ltd.
74	NEC XON Holdings (Proprietary) Limited
75	NEC Saudi Arabia, Ltd.
76	NEC Iberica S.L.
77	日電(中国)有限公司 (NEC (China) Co., Ltd.)
78	日電信息系統(中国)有限公司 (NEC Solutions (China) Co., Ltd.)
79	NEC Asia Pacific Pte. Ltd.
80	NEC Corporation of Malaysia Sdn. Bhd.
81	NEC Corporation (Thailand) Ltd.
82	NEC Corporation India Private limited
83	NEC Philippines, Inc.
84	NEC Vietnam Company Limited
85	PT. NEC Indonesia
86	Netcracker Technology Corporation

In addition to the above, 167 companies are included.

*Please refer to the main report.