



LRQA Independent Assurance Statement

Relating to ANA HOLDINGS INC.'s Environmental Data for the fiscal year 2022

This Assurance Statement has been prepared for ANA HOLDINGS INC. in accordance with our contract.

Terms of Engagement

LRQA was commissioned by ANA HOLDINGS INC. ("the Company") to provide independent assurance of its Environmental data ("the report") within Annual Report 2024 and the Activity Outcomes Data Page of the corporate website for the fiscal year 2022, that is, from 1 April 2022 to 31 March 2023, against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using ISAE 3000(Revised) and ISO 14064-3:2019 for greenhouse gas ("GHG") emissions.

Our assurance engagement covered the operations and activities of the Company and its subsidiaries in Japan and overseas and specifically the following requirements:

- Verifying conformance with the Company's reporting methodologies
- Evaluating the accuracy and reliability of data for the selected indicators listed below:

Environmental indicator

- GHG emissions²
 - Scope 1 GHG emissions (tCO₂e)³
 - Scope 2 GHG emissions [Market-based] (tCO₂)
 - Scope 3 GHG emissions (Category 1, 2⁴, 3, 4⁵, 5⁶, 6⁷, 7⁸, 11, 13) (tCO₂e)
 - Scope 1 GHG emissions from aircraft (tCO₂)⁹
 - GHG emissions from ground equipment and vehicle (tCO₂)¹⁰
 - GHG emissions from Sustainable Aviation Fuel (Animal fat) (tCO₂)
- NOx emission amount in LTO (Landing Take Off) cycle (tons)¹¹
- Total energy consumption (Crude oil equivalent, kl)
 - Total energy consumption
 - Aircraft energy consumption
 - Ground energy consumption (including power supplied to parked aircraft from ground equipment)
- Water resources
 - Total water consumption (m³)
 - Clean water consumption (m³)
 - Non-portable water consumption (m³)

¹ LRQA undertook a limited assurance engagement of the environmental data marked with ✓ within Annual Report 2024.

² GHG quantification is subject to inherent uncertainty.

³ Scope 1 GHG emissions include energy-oriented CO₂ as well as fluorocarbons emissions attributed to ANA Group's business operations at ground sites

⁴ Category 2: The inventory covers GHG emissions regarding the purchase of aircrafts.

⁵ Category 4: The inventory covers GHG emissions regarding transportation of purchased aircraft.

⁶ Category 5: The inventory includes the disposal of retired aircrafts.

⁷ Category 6: The inventory covers business travels by ANA group's ground staffs in Japan (excluding travel by air).

⁸ Category 7: The inventory covers commuting by domestic public transportation by ANA group's ground staffs in Japan.

⁹ The inventory covers GHG emissions from all aircraft fuels used by ALL NIPPON AIRWAYS CO., LTD., Air Japan Co., Ltd., ANA WINGS CO., LTD. and Peach Aviation Limited.

¹⁰ The inventory covers ground energy consumption through business operations of ANA Group's 242 sites within Japan.

¹¹ The NOx emission covers LTO cycle of ALL NIPPON AIRWAYS CO., LTD., Air Japan Co., Ltd. and ANA WINGS CO., LTD.



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

LRQA's responsibility is only to the Company. LRQA disclaims any liability or responsibility to others as explained in the end footnote. The Company'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 Company.

LRQA's Opinion

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

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable environmental data

The opinion expressed is formed on the basis of a limited level of assurance¹² and at the materiality of the professional judgement of the verifier.

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with ISAE3000(Revised) and ISO 14064-3:2019. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Auditing the Company's data management systems to confirm that there were no significant errors, omissions or mis-statements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal verification;
- Interviewing with key people responsible for compiling the data and drafting the report;
- Sampling datasets and tracing activity data back to aggregated levels;
- Verifying the historical environmental data and records for the fiscal year 2022; and
- Visiting North and South buildings of ANA Engine Maintenance Building and Narita Facility of ANA Catering Service Co., Ltd. to confirm the data collection processes, record management practices, and to physically check emission sources.

Observations

The Company should further demonstrate the accuracy and reliability of its future reports. In particular, it is recommended to establish mechanisms to ensure that the aggregation rules are thoroughly enforced, including the clarification of calculation rules at each site.

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.

¹² *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.*



This is the only work undertaken by LRQA for Company and as such does not compromise our independence or impartiality.

Signed

Dated: 21 June 2024

A handwritten signature in black ink, appearing to read 'Kazuyori Yukinaka'.

Kazuyori Yukinaka

Lead Verifier

On behalf of LRQA Limited

10th Floor, Queen's Tower A, 2-3-1 Minatomirai, Nishi-ku, Yokohama, JAPAN

LRQA reference: YKA00000811

LRQA, its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.

Copyright © LRQA, 2024.