

Verification Opinion



18 December 2025
Opinion No : SGS25/059-1

Mr. Shinnosuke Hayashi
President & CEO
DENSO CORPORATION
1-1 Syowa-cho, Kariya-shi, Aichi-ken

Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by DENSO CORPORATION (hereinafter referred to as "the Organization") to conduct independent verification based on Criteria of Verification (ISO14064-3: 2019 and the SGS verification protocol) regarding the data prepared by the Organization on the scope of verification (hereinafter referred to as "the Statement"). The objective of this verification is to confirm that the Statement in the Organization's applicable scope has been correctly calculated and reported in the Statement in conformance with the criteria, and to express our views as a third party. The Organization is responsible for the preparation and fair presentation of the Statement.

Scope

The scope of verification is Scope 3 emissions.
The period subject to report is from 1 April 2024 to 31 March 2025.
Refer to the attached sheet for the detailed scope of verification.

Procedure of Verification

The Statement was verified in accordance with Criteria of Verification, and the following processes were implemented at a limited level of assurance:

- Verification of the calculation system: Interviews on the measurement, tabulation, calculation, and reporting methods employed by the Organization as well as review of related documents and records
- Verification of the Statement: Interviews for the other sites in the scope of verification carried out at the head office

The criteria for this review are based on Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain Ver. 2.7 and Emission Factor Database on the same Accounting Ver. 3.5, Embodied Energy and Emission Intensity Data for Japan Using Input-Output Tables (2015), and the protocol specified, GLEC Framework Ver.3.1 the protocol specified by the Organization.

Conclusion

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 Statement was not calculated and reported in conformance with the criteria.

SGS Japan Inc. affirms our independence from the Organization, being free from bias and conflicts of interest with the Organization.

For and on behalf of SGS Japan Inc.

Yokohama business Park North Square I
134, Godo-cho, Hodogaya-ku, Yokohama
Business Assurance
Head of Certification/Accreditation

Yuji Takeuchi

Attached file

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The details of the scope of verification

The Scope		The Boundary	The Statement
2	Scope3 (category 1)	The Organization and consolidated companies	9,629,845 t-CO ₂ * ¹
3	Scope3 (category 2)	The Organization and consolidated companies	1,964,816 t-CO ₂
4	Scope3 (category 3)	The Organization and consolidated companies	349,631 t-CO ₂
5	Scope3 (category 4)	The Organization and consolidated companies *The scope of shipping logistics in the domestic group companies is limited to 25 companies	670,777 t-CO ₂
6	Scope3 (category 5)	The Organization and consolidated companies	57,754 t-CO ₂ * ²
7	Scope3 (category 6)	The Organization and consolidated companies	23,622 t-CO ₂
8	Scope3 (category 7)	The Organization and consolidated companies	79,246 t-CO ₂
9	Scope3 (category 11)	The Organization and consolidated companies *Limited to automotive businesses	20,781,576 t-CO ₂

*1: Calculated by summing the primary data of the Scope 1, Scope 2, and Scope 3 Category 1 emissions of suppliers and multiplying by the ratio of sales to the Denso Group in the supplier's total sales

*2: Figures for overseas group companies are calculated by creating a per-employee intensity for each business group based on the organization's results and multiplying it by the number of employees in each company