

# Verification Opinion



17 January 2023  
Opinion No : SGS23/059

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President & CEO  
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## 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 Scope1 and 2 emissions, energy consumption, and Scope3 emissions and amount of water intake and drainage.

The period subject to report is from 1 April 2021 to 31 March 2022.

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: On-site verification and review of vouchers conducted at Takatana Plant and Anjo Plant, and analytical procedures and interviews for other sites in the scope of verification carried out at the head office

The criteria for this review are based on the Act on the Rational Use of Energy, GHG Emissions Calculation and Reporting Manual Ver. 4.8, IPCC Guidelines for National Greenhouse Gas Inventories (2006), GHG protocol (Corporate Standard and Emission factors from cross-sector tools), Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain, Ver. 2.4 and the protocol specified by the Organization.

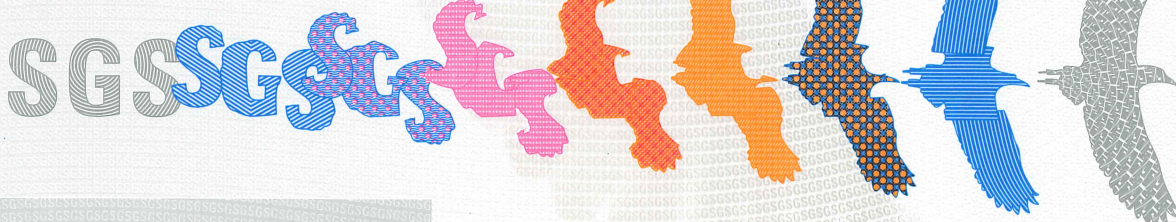
## Conclusion

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  
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Senior Executive & Director  
Knowledge

Yuji Takeuchi



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### The details of the scope of verification

| The scope                                                                                                                                                                                            | The boundary                                                                                                                                                                                                                 | The statement                                                                                                                                                                                                             |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 Scope 1 and 2 (Energy related CO <sub>2</sub> and Greenhouse gas emission excluding energy related CO <sub>2</sub> ) and energy consumption, excluding the vehicles which run outside of the sites | The Organization and consolidated companies (198 organizations 214 sites (Domestic: 64 organizations 79 sites, Overseas: 134 organizations 135 sites) and 1 aggregation unit that summarizes small sites of the Organization | Energy related CO <sub>2</sub><br>Scope 1: 601,678 t-CO <sub>2</sub><br>Scope 2: 1,336,069 t-CO <sub>2</sub><br><br>Greenhouse gas emission excluding energy related CO <sub>2</sub><br>Scope 1: 95,084 t-CO <sub>2</sub> |
| 2 Scope3 (category 1)                                                                                                                                                                                | The Organization and consolidated companies                                                                                                                                                                                  | Cat. 1: 10,642,059 t-CO <sub>2</sub>                                                                                                                                                                                      |
| 3 Scope3 (category 11*)                                                                                                                                                                              | The Organization and consolidated companies (limited to automotive businesses)                                                                                                                                               | Cat. 11: 53,447,976 t-CO <sub>2</sub>                                                                                                                                                                                     |
| 4 Water intake and drainage                                                                                                                                                                          | 67 organizations 79 sites (Domestic: 25 organizations 37 sites, Overseas: 42 organizations 42 sites)                                                                                                                         | Water intake: 15,800 thousand m <sup>3</sup><br>Water drainage: 13,165 thousand m <sup>3</sup>                                                                                                                            |

\*1 It is calculated by multiplying the ratio of the organization's automotive product sales to the customer's automotive business sales by the Scope 3 Category 11 results of the customer.