

Verification Opinion



18 December 2024
Opinion No : SGS24/059-1

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 1, Scope 2 and Scope 3 emissions and amount of water intake and drainage. The period subject to report is from 1 April 2023 to 31 March 2024. 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 voucher review conducted at Kosai Plant and DENSO IWATE CORPORATION, and analytical procedures and interviews for the other sites in the scope of verification carried out at the head office

The criteria for this review are based on the Act on Rationalization of Energy Use and Shift to Non-fossil Energy, GHG Emissions Calculation and Reporting Manual Ver. 5.0, IPCC Guidelines for National Greenhouse Gas Inventories (2006), GHG protocol (Corporate Standard and Emission factors from cross-sector tools), the Act on Rational Use and Proper Management of Fluorocarbons, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain, Ver. 2.6 and the protocol specified by the Organization.

Conclusion

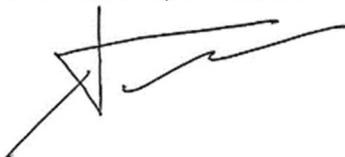
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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.

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

Yuji Takeuchi



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Attached file

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The details of the scope of verification

The Scope	The Boundary	The Statement
1 Scope 1 and 2 ※Excluding the vehicles which run outside of the sites	The Organization and consolidated companies	Energy related CO ₂ Scope1: 544,719 t-CO ₂ Scope2: 915,521t-CO ₂ Greenhouse gas emission excluding energy related CO ₂ Scope1: 103,185 t-CO ₂
2 Scope3 (category 1)	The Organization and consolidated companies	10,292,583 t-CO ₂ ^{*1}
3 Scope3 (category 2)	The Organization and consolidated companies	1,357,062 t-CO ₂
4 Scope3 (category 3)	The Organization and consolidated companies	353,020 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 26 companies	861,903 t-CO ₂
6 Scope3 (category 5)	The Organization and consolidated companies	55,722 t-CO ₂ ^{*2}
7 Scope3 (category 6)	The Organization and consolidated companies	24,370 t-CO ₂
8 Scope3 (category 7)	The Organization and consolidated companies	85,162 t-CO ₂
9 Scope3 (category 11)	The Organization and consolidated companies *Limited to automotive businesses	19,239,282 t-CO ₂
10 Water intake and drainage	68 organizations 80 sites *Domestic: 26 organizations 38 sites, Overseas: 42 organizations 42 sites	Water intake: 14,958 thousand m ³ Water drainage:12,028 thousand m ³

*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