

# Verification Opinion



23 February 2024  
Opinion No : SGS24/059

Mr. Shinnosuke Hayashi  
President & COO  
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 2022 to 31 March 2023. 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 Daian Plant and Hirose Plant, 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 the Rational Use of Energy, GHG Emissions Calculation and Reporting Manual Ver. 4.9, IPCC Guidelines for National Greenhouse Gas Inventories (2006), GHG protocol (Corporate Standard and Emission factors from cross-sector tools), Act on Rational Use and Proper Management of Fluorocarbons, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain, Ver. 2.5 and the protocol specified by the Organization.

## Conclusion

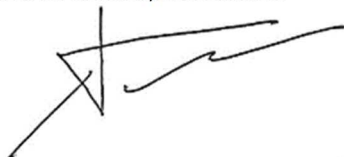
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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  
Knowledge  
Management Committee Member  
Head of Certification/Accreditation

Yuji Takeuchi



Attached file

23 February 2024  
Opinion No : SGS24/059

### The details of the scope of verification

The Scope		The Boundary	The Statement
1	Scope 1 and 2, excludes GHG associated with fuel combustion of vehicles outside of the sites and treatment of sewage and miscellaneous wastewater in septic tanks	The Organization and consolidated companies (190 organizations 206 sites)  *Domestic: 60 organizations 75 sites, Overseas:130 organizations 131 sites and 1 aggregation unit that summarizes small sites of the Organization	Energy related CO <sub>2</sub> Scope1: 566,557 t-CO <sub>2</sub> Scope2: 1,217,132 t-CO <sub>2</sub>  Greenhouse gas emission excluding energy related CO <sub>2</sub> Scope1: 117,447 t-CO <sub>2</sub>
2	Scope3 (category 1, 2, 3)	The Organization and consolidated companies	Cat. 1: 9,930,365 t-CO <sub>2</sub> Cat. 2: 1,261,823 t-CO <sub>2</sub> Cat. 3: 359,435 t-CO <sub>2</sub>
3	Scope3 (category 4)	The Organization and consolidated companies *The scope of shipping logistics in the domestic group companies is limited to 26 companies	Cat. 4: 1,350,777 t-CO <sub>2</sub>
4	Scope3 (category 11)	The Organization and consolidated companies *Limited to automotive businesses	Cat. 11: 15,092,655 t-CO <sub>2</sub>
5	Water intake and drainage	69 organizations 81 sites *Domestic: 25 organizations 37 sites, Overseas: 44 organizations 44 sites	Water intake: 15,075 thousand m <sup>3</sup> Water drainage:11,973 thousand m <sup>3</sup>