INDEPENDENT ASSURANCE REPORT

To: The Stakeholders of Renesas Electronics Corporation

1. Introduction and Objectives of Work

Bureau Veritas UK Limited ('Bureau Veritas') has been engaged by Renesas Electronics Corporation ('Renesas') to provide limited assurance of its Workforce and Occupational Health KPIs (the 'Report'). The objective is to provide assurance to Renesas and its stakeholders over the accuracy and reliability of the reported information and data.

2. Scope of Work

The scope of our work was limited to assurance over the following information included within the Report for the period 1 January 2025 – 31 December 2025 (the 'Selected Information'):

a. Total Number of Employees (Headcount)
b. Employees by Age and Region (Headcount)
c. Number of Employees in Management (Headcount)
d. Number of Employees in Leadership (Headcount)
e. Number of Executive Employees (Headcount)
f. Number of New College Graduates (NCG) Hired (Headcount)
g. Average Years of Service (Years)
h. Employee Turnover Rate (%)
i. Occupational Accidents with Days Away from Work (#)
j. Occurrence Rate (per 1,000,000 hours worked)
k. Total Number of Promotions (#)
l. Training Hours per Employee (Hours)

All KPIs within the scope of our work above included the following gender categories: Male, Female, Unknown, Undisclosed, and Other, in line with Renesas' underlying HR data classifications.

3. Reporting Criteria

The Selected Information needs to be read and understood together with the Renesas' Basis of Reporting document, as set out at Human Resources Data and Third-Party Verification | Renesas.

4. Limitations and Exclusions

Excluded from the scope of our work is assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions; and
- Other information included in the Report other than the Selected Information.

The following limitations should be noted:

- This limited assurance engagement relies on a risk-based, selected sample of sustainability data and the associated limitations that this entails.
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

5. Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of Renesas.

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- Obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- Form an independent conclusion based on the assurance procedures performed and evidence obtained; and report our conclusions to the Directors of Renesas

6. Assessment Standard

We performed our work to a limited level of assurance in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements Other than Audits or Reviews of Historical Financial Information (effective for assurance reports dated on or after December 15, 2015), issued by the International Auditing and Assurance Standards Board.

7. Summary of Work Performed

As part of our independent assurance, our work included:

- Conducting interviews with relevant personnel of Renesas
- Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
- Reviewing documentary evidence provided by Renesas;
- Agreeing a selection of the Selected Information to the corresponding source documentation;
- Reviewing Renesas systems for quantitative data aggregation and analysis;
- Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information.
- Reperforming a selection of aggregation calculations of the Selected Information
- Evaluating the design of internal systems, processes and controls to collect and report the Selected Information

A 5% materiality threshold was applied to this assurance. It should be noted that the procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

8. Conclusion

On the basis of our methodology and the activities and limitations described above, nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

	KPI[1]	KPI Sub-category	Figure
a.	Total Number of Employees (Headcount)	**Total**	**21,915**
b.	Employees by Age and Region AMER (Headcount)	**Total AMER**	**2,445**
		AMER <20	1
		AMER 20 - 29	261
		AMER 30 -39	494
		AMER 40 - 49	557
		AMER 50 - 59	631
		AMER 60+	501
	Employees by Age and Region APAC (Headcount)	**Total APAC**	**7,635**
		APAC <20 Total	1
		APAC 20 - 29	1,699
		APAC 30 -39	2,544
		APAC 40 - 49	2,420
		APAC 50 - 59	937
		APAC 60+	34
	Employees by Age and Region EMEA (Headcount)	**Total EMEA**	**2997**
		EMEA <20 Total	0
		EMEA 20 - 29	332
		EMEA 30 -39	1,015
		EMEA 40 - 49	785
		EMEA 50 - 59	643
		EMEA 60+	222
	Employees by Age and Region, Japan (Headcount)	**Total Japan**	**8838**
		Japan <20	70
		Japan 20 - 29	753
		Japan 30 -39	851
		Japan 40 - 49	1,815
		Japan 50 - 59	4,154
		Japan 60+	1,195
c.	Number of Employees in Management (Headcount)	**Total**	2,817
d.	Number of Employees in Leadership (Headcount)	**Total**	312
e.	Number of Executive Employees (Headcount)	**Total**	10
f.	Number of New College Graduates (NCG) Hired (Headcount)	**Total**	423
g.	Average Years of Service (Years)	**Total**	15.5
h.	Employee Turnover Rate (%)	**Total**	5.5
i.	Occupational Accidents with Days Away from Work (#)	**Total**	10
j.	Occurrence Rate (per 1,000,000 hours worked)	**Total**	0.8
k.	Total Number of Promotions (#)	**Total**	1,334
l.	Training Hours per Employee (Hours)	**Total**	2.6

[1] All KPIs include data reported across the following gender categories: **Male, Female, Unknown, Undisclosed, and Other**, in line with the Group's underlying HR data classifications.

9. Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years of history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified[2] Quality Management System which complies with the requirements of ISO 9001:2015 and accordingly maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, quality reviews and applicable legal and regulatory requirements, which we consider to be equivalent to ISQM 1 & 2[3].

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)[4], across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. We consider this to be equivalent to the requirements of the IESBA code.[5]. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with Renesas.

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[2] Certificate available on request
[3] International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2
[4] International Federation of Inspection Agencies – Compliance Code – Third Edition
[5] Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants