

# Independent Verification Report

## To: Renesas Electronics Corporation

### 1. Objective and Scope

Japan Quality Assurance Organization (hereafter “JQA”) was engaged by Renesas Electronics Corporation (hereafter “the Company”) to provide an independent verification on “FY2025 Calculation reporting for Scope 1, 2 emission”, “FY2025 Calculation reporting for energy consumption”, “FY2025 Calculation reporting for Scope 3 emission” and “FY2025 Calculation reporting for water usage etc.” (hereafter “the Reports”). The content of our verification was to express our conclusion, based on our verification procedures, on whether the statement of information regarding Greenhouse gases (GHG) emissions, energy consumption and water usage (hereafter “the Environmental Information) in the Reports was correctly measured and calculated, in accordance with the “Annual environmental data management manual (SU(GM)-0030-11)”, “Calculation manual for Scope 1 (except PFC), Scope 2 emission and energy consumption (SU(GM)-0036-11)”, “Calculation manual for PFC emission (SU(GM)-0037-04)”, “Calculation manual for Scope 3 emission (SU(GM)-0035-14)” and “Calculation manual for water usage etc. (SU(GM)-0038-05)” (hereafter” the Rules”). The purpose of the verification is to evaluate the Reports objectively and to enhance the credibility of calculation for the Environmental Information in the Reports.

\*The fiscal year 2025 of the Company ended on December 31, 2025.

### 2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3” for GHG emissions from Scope 1, 2 & 3, and with “ISAE 3000” for energy consumption and water usage, respectively. The scope of this verification assignment covers Scope 1 & 2 (energy-derived CO<sub>2</sub> emissions and PFC\* emissions), Scope 3 (Category 1, 2, 3, 4, 5, 6 and 7), energy consumption and water usage. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent each of the verification objects in the Reports. The organizational boundaries of this verification for Scope 1 & 2, energy consumption and water usage include the head office of Renesas Electronics Corporation and its group companies in total 20 sites: 11 domestic sites and 9 overseas sites. The organizational boundaries of the verification for Scope 3 are as indicated in Appendix I.

Our verification procedures included:

- Confirmation of the integrated functions and the Rules prior to the on-site assessment.
- Holding on-site verification except for Scope 3, at the Company’s 3 domestic sites: Naka site, Oita Factory and Takasaki Site. The number and location of sampling sites for on-site assessment were selected by the Company.
- On-site assessment to check the reports scope and boundaries; monitoring points of energy consumption, PFC emissions and water usage; monitoring and calculation system; and activity data.
- For Scope 3, confirmation of calculation scenario and allocation method; monitoring and calculation system; and emissions data against evidence.

\*PFC here includes HFC (CHF<sub>3</sub>), PFC (CF<sub>4</sub>, C<sub>2</sub>F<sub>6</sub>, C<sub>3</sub>F<sub>8</sub>, C<sub>4</sub>F<sub>8</sub>), SF<sub>6</sub> and NF<sub>3</sub>.

### 3. Conclusion

Based on the procedures described above, nothing has come to our attention that has caused us to believe that the statement of the information regarding the Company’s FY2025 Environmental Information in the Reports is not materially correct, or has not been prepared in accordance with the Rules.

### 4. Considerations

The Company was responsible for preparing the Reports, and JQA’s responsibility was to conduct verification of the Environmental Information in the Reports only. There is no conflict of interest between the Company and JQA.



Sumio Asada, Executive Board Director

For and on behalf of Japan Quality Assurance Organization

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April 14, 2026

\*Please refer to the appendix I in the next page.

**Appendix I**

<Boundaries of Scope 3 GHG emissions by category>

Scope 3 category		Boundary
Category 1 Purchased goods & services		All Renesas Group facilities
Category 2 Capital goods		All Renesas Group facilities
Category 3 Fuel- and energy related activities (not included in scope 1 or scope 2)		Same boundary as Scope 1& 2
Category 4 Upstream transportation & distribution	Procurement materials and logistics (Chemical substances only)	Same boundary as Scope 1& 2
	Transportation and distribution between a company's own facilities	REL/ Yonezawa Factory, Oita Factory, Nishiki Factory, RSMC/ Naka Factory, Takasaki Factory, Saijo Factory, Kawashiri Factory
Category 5 Waste generated in operations		Same boundary as Scope 1& 2
Category 6 Business travel		REL, RSMC, REA, REE, RESG, REML, REIN, REHK, RECH, RESH, RETW, REKR, RSM, RST, RSK, RSC, RSB, RSKL, DLG
Category 7 Employee commuting		All domestic Renesas Group facilities

<List of abbreviations>

- REL:Renesas Electronics Corporation
- REA:Renesas Electronics America Inc.
- REE:Renesas Electronics Europe GmbH
- RESG:Renesas Electronics Singapore Pte. Ltd.
- REML:Renesas Electronics Malaysia Sdn. Bhd.
- REIN:Renesas Electronics India Pvt. Ltd.
- REHK:Renesas Electronics Hong Kong Limited
- RECH:Renesas Electronics (China) Co., Ltd.
- RESH:Renesas Electronics (Shanghai) Co., Ltd.
- RETW:Renesas Electronics Taiwan Co., Ltd.
- REKR:Renesas Electronics Korea Co., Ltd.
- RSMC:Renesas Semiconductor Manufacturing Co., Ltd.
- RSM:Renesas Semiconductor (Malaysia) Sdn. Bhd.
- RST:Renesas Semiconductor Technology (M) Sdn. Bhd.
- RSK:Renesas Semiconductor (Kedah) Sdn. Bhd.
- RSC:Renesas Semiconductor (Suzhou) Co., Ltd.
- RSB:Renesas Semiconductor (Beijing) Co., Ltd.
- RSKL:Renesas Semiconductor KL Sdn. Bhd.
- DLG:Renesas Design Bingen GmbH

\*Please refer to the previous page.