

Independent Assurance Report

To: DENTSU SOKEN INC.

We were engaged by DENTSU SOKEN INC. (the “Company”) to undertake a limited assurance engagement of the greenhouse-gas (GHG) emissions for Scope 1, Scope 2, and Scope 3 (the “Indicators”) within the Company-prepared “DENTSU SOKEN Integrated Report 2025” and “Sustainability Data Summary page of its corporate website” (the “Report”) for the period from January 1, 2024 to December 31, 2024.

The Company’s Responsibility

The Company is responsible for the preparation of the Indicators in accordance with its own reporting criteria (the “Criteria”).

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Indicators based on the procedures we have performed. We conducted our engagement in accordance with ISO 14064-3:2019 *Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse-gas statements*. The limited assurance engagement consisted of making inquiries, primarily of persons responsible for the preparation of information presented in the Report, and applying analytical and other procedures, and the procedures performed vary in nature form, and are less in extent than for, a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement. Our assurance procedures included:

1. Review of methodologies and supporting documentation used to determine the Indicators disclosed in the Report.
2. Interviews with key personnel involved in data collection, consolidation, and reporting.
3. On-site visits to sites selected on the basis of risk assessments.

Limited Assurance Conclusion

Based on the procedures performed and evidence obtained by us, nothing has come to our attention that causes us to believe that the Indicators in the Report are not prepared, in all material respects, in accordance with the Criteria defined by the Company. Beyond this engagement, SSP affirms that it has no organizational or financial relationships with the Company or its group entities that could impair our independence.

Signed



Toshiki Nishimura, Representative Director

Sustainability Standard Partners Inc.

Tokyo, Japan

Jun 6, 2025

The details of the scope of Verification

The scope		The boundary	The assertion
1	Scope1	DENTSU SOKEN INC. and its Domestic consolidated subsidiaries	223 tCO ₂ e
2	Scope2(market-based)	DENTSU SOKEN INC. and its Domestic consolidated subsidiaries	1,642 tCO ₂ e
3	Scope2(location-based)	DENTSU SOKEN INC. and its Domestic consolidated subsidiaries	2,251 tCO ₂ e
4	Scope3(category 1)	DENTSU SOKEN INC. and its Domestic consolidated subsidiaries	10,361 tCO ₂ e
5	Scope3(category 3)	DENTSU SOKEN INC. and its Domestic consolidated subsidiaries	394 tCO ₂ e
6	Scope3(category 4)	DENTSU SOKEN INC. and its Domestic consolidated subsidiaries	33 tCO ₂ e
7	Scope3(category 5)	DENTSU SOKEN INC. and its Domestic consolidated subsidiaries	42 tCO ₂ e
8	Scope3(category 6)	DENTSU SOKEN INC. and its Domestic consolidated subsidiaries	2,220 tCO ₂ e
9	Scope3(category 7)	DENTSU SOKEN INC. and its Domestic consolidated subsidiaries	1,032 tCO ₂ e
10	Scope3(category 15)	DENTSU SOKEN INC. and its Domestic consolidated subsidiaries	251 tCO ₂ e
11	Scope1+ Scope2(market-based)	DENTSU SOKEN INC. and its Domestic consolidated subsidiaries	1,866 tCO ₂ e
12	Scope3	DENTSU SOKEN INC. and its Domestic consolidated subsidiaries	14,332 tCO ₂ e
13	Scope1+ Scope2(market-based)+Scope3	DENTSU SOKEN INC. and its Domestic consolidated subsidiaries	16,198 tCO ₂ e