

Independent Assurance Report

To: DENTSU SOKEN INC.

We, Sustainability Standard Partners Inc. ("SSP"), were engaged by DENTSU SOKEN INC. (the "Company") to undertake a limited assurance engagement on the greenhouse-gas (GHG) emissions (Scope 1, Scope 2, and Scope 3), energy consumption, water consumption, paper consumption, and waste generation (the "Indicators") within the Company-prepared "DENTSU SOKEN Integrated Report 2026" and the "Sustainability Data Summary" page on its corporate website (the "Report") for the period from January 1, 2025 to December 31, 2025.

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 perform a limited assurance engagement and to express a 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* — and the International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*. 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 from, 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 inspections of selected facilities based on 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. Other than 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

May 27, 2026

The details of the scope of verification

Indicator		Boundary	Assertion
1	Scope 1	DENTSU SOKEN INC. and its domestic consolidated subsidiaries	176 t-CO ₂ e
2	Scope 2 (market-based)	DENTSU SOKEN INC. and its domestic consolidated subsidiaries	576 t-CO ₂ e
3	Scope 2 (location-based)	DENTSU SOKEN INC. and its domestic consolidated subsidiaries	2,246t-CO ₂ e
4	Scope 3 (category 1)	DENTSU SOKEN INC. and its domestic consolidated subsidiaries	7,114t-CO ₂ e
5	Scope 3 (category 3)	DENTSU SOKEN INC. and its domestic consolidated subsidiaries	402 t-CO ₂ e
6	Scope 3 (category 4)	DENTSU SOKEN INC. and its domestic consolidated subsidiaries	20 t-CO ₂ e
7	Scope 3 (category 5)	DENTSU SOKEN INC. and its domestic consolidated subsidiaries	48 t-CO ₂ e
8	Scope 3 (category 6)	DENTSU SOKEN INC. and its domestic consolidated subsidiaries	2,084 t-CO ₂ e
9	Scope 3 (category 7)	DENTSU SOKEN INC. and its domestic consolidated subsidiaries	954 t-CO ₂ e
10	Scope 3 (category 15)	DENTSU SOKEN INC. and its domestic consolidated subsidiaries	318 t-CO ₂ e
11	Scope 1+ Scope 2 (market-based)	DENTSU SOKEN INC. and its domestic consolidated subsidiaries	752 t-CO ₂ e
12	Scope 3	DENTSU SOKEN INC. and its domestic consolidated subsidiaries	10,940 t-CO ₂ e
13	Scope 1+ Scope 2 (market-based) + Scope 3	DENTSU SOKEN INC. and its domestic consolidated subsidiaries	11,691 t-CO ₂ e
14	Energy consumption (crude oil equivalent, kL)	DENTSU SOKEN INC. and its domestic consolidated subsidiaries	1,277 kL

This assurance report has been issued in accordance with the "General Terms and Conditions of Assurance Engagements" published by Sustainability Standard Partners Inc. on its website (https://susstap.co.jp/terms_and_condition/), and the disclaimers, limitations of liability, restrictions on third-party use, governing law, and jurisdiction set forth therein shall apply. The contents of this assurance report represent the results of confirmation within the scope described herein at the time the assurance engagement was performed. Forgery, alteration, or falsification of this assurance report without permission is prohibited.

15	Water consumption (m ³)	DENTSU SOKEN INC. and its domestic consolidated subsidiaries *Covers only sites where the relevant data can be tracked.	262 m ³
16	Paper consumption(thousand sheets)	DENTSU SOKEN INC. and its domestic consolidated subsidiaries *Covers only sites where the relevant data can be tracked.	1,274 thousand sheets
17	Paper consumption(kg)	DENTSU SOKEN INC. and its domestic consolidated subsidiaries *Covers only sites where the relevant data can be tracked.	7,115 kg
18	Waste generation(kg)	DENTSU SOKEN INC. and its domestic consolidated subsidiaries *Covers only sites where the relevant data can be tracked.	96,766 kg