

# 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 “2021 Calculation reporting for Scope1, 2 emission”, “2021 Calculation reporting for energy consumption”, “2021 Calculation reporting for Scope3 emission” and “2021 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 GHG emissions, energy consumption and water usage in the Reports were correctly measured and calculated, in accordance with the “Annual environmental data management manual(kansui(GM)-0030-07)”, “Calculation manual for Scope1(except PFC), Scope2 emission and energy consumption(kansui(GM)-0036-04)”, “Calculation manual for PFC emission (kansui(GM)-0037-02)”, “Calculation manual for Scope3 emission (kansui(GM)-0035-07)” and “Calculation manual for water usage etc. (kansui(GM)-0038-03)” (hereafter” the Rules”). The purpose of the verification is to evaluate the Reports objectively and to enhance the credibility of the Reports.

\*The fiscal year 2021 of the Company ended on December 31, 2021.

## 2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3” for GHG emissions from Scope 1, 2& 3, and with “ISAE3000” for energy consumption and water usage, respectively. The scope of this verification assignment covers Scope 1& 2(energy-derived CO2 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 total emissions, total energy consumption and total amount of water usage 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 twenty-one sites: thirteen domestic sites and eight overseas sites. The organizational boundaries of the verification for Scope3 are as indicated in Appendix I.

Our verification procedures included:

- Performing validation of integrated functions to check the Rules prior to the on-site assessment except for Scope 3.
- Holding on-site verification except for Scope 3, at the Company’s three domestic sites: Musashi site, Saijo Factory and Nishiki Factory. 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 and water usage; monitoring and calculation system; and activity data.
- For Scope 3, performing validation of integrated functions to check the Rules, and checking calculation scenario and allocation method; monitoring and calculation system; and emissions data against evidence.

\*PFC here includes HFC (CHF3), PFC (CF4, C2F6, C3F8, C4F8), SF6 and NF3.

## 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 FY2021 GHG emissions, energy consumption and water usage in the Reports are 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 GHG emissions, energy consumption and water usage in the Reports only. There is no conflict of interest between the Company and JQA.



Sumio Asada, Board Director

For and on behalf of Japan Quality Assurance Organization

1-25, Kandasudacho, Chiyoda-ku, Tokyo, Japan

April 19, 2022

Appendix I

<Boundaries of Scope 3 GHG emissions by category>

Scope 3 category		Boundary
Category 1 Purchased goods & services		Japan : REL/ Yonezawa Factory, Oita Factory, Nishiki Factory, RSMC/ Naka Factory, Takasaki Factory, Shiga Factory, Saijo Factory, Yamaguchi Factory, Kawashiri Factory Outside Japan : REA(Palm Bay), RSB, RSC, RSKL, RSM, RSK, REPG, REGG
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 and logistics	Same boundary as Scope 1& 2 (*No Chemical substance purchase at REGG)
	Transportation and distribution between a company's own facilities	REL/ Yonezawa Factory, Oita Factory, Nishiki Factory, RSMC/ Naka Factory, Takasaki Factory, Shiga Factory, Saijo Factory, Yamaguchi 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
Category 7 Employee commuting		All 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.
- REPG : Renesas Electronics (Penang) Sdn. Bhd.
- REGG : Renesas Electronics Germany GmbH