



Independent Assurance Report

To the Representative Executive Officer, President & Global CEO of Dentsu Group Inc.

We were engaged by Dentsu Group Inc. (the “Company”) to undertake a limited assurance engagement of the environmental and social performance indicators marked with ★ (the “Indicators”) for the period from January 1, 2023 to December 31, 2023 included in its webpage (www.group.dentsu.com/en/sustainability/common/pdf/third-party-assurance.pdf) (the “Webpage”) for the fiscal year ended December 31, 2023.

The Company’s Responsibility

The Company is responsible for the preparation of the Indicators in accordance with its own reporting criteria (the “Company’s reporting criteria”), as described in the Webpage.

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 the ‘International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information’ and the ‘ISAE 3410, Assurance Engagements on Greenhouse Gas Statements’ issued by the International Auditing and Assurance Standards Board. The limited assurance engagement consisted of making inquiries, primarily of persons responsible for the preparation of information presented in the Webpage, 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:

- Interviewing the Company’s responsible personnel to obtain an understanding of its policy for preparing the Webpage and reviewing the Company’s reporting criteria.
- Inquiring about the design of the systems and methods used to collect and process the Indicators.
- Performing analytical procedures on the Indicators.
- Examining, on a test basis, evidence supporting the generation, aggregation and reporting of the Indicators in conformity with the Company’s reporting criteria, and recalculating the Indicators.
- Visiting the Dentsu Headquarters Building selected on the basis of a risk analysis.
- Evaluating the overall presentation of the Indicators.

Conclusion

Based on the procedures performed, as described above, nothing has come to our attention that causes us to believe that the Indicators in the Webpage are not prepared, in all material respects, in accordance with the Company’s reporting criteria as described in the Webpage.

Our Independence and Quality Management

We have complied with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. In accordance with International Standard on Quality Management 1, we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Kazuhiko Saito, Partner, Representative Director
KPMG AZSA Sustainability Co., Ltd.

Tokyo, Japan

March 28, 2024

Dentsu Group Greenhouse Gas (GHG) Emissions - 2023

★Indicators third-party assured

Scope		Area	tCO ₂ e	
Scope 1		Total	2,942	★
		Japan	924	
		International	2,018	
Scope 2 (Market-based)		Total	15,318	★
		Japan	11,730	
		International	3,588	
Scope 1+Scope 2 (Market-based)		Total	18,261	
		Japan	12,655	
		International	5,606	★
Scope 3 (Category 1-15)		Total	422,651	★
		Japan	70,052	
		International	352,599	
Scope 1+Scope 2(Market-Based)+Scope 3		Total	440,911	
		Japan	82,706	
		International	358,205	
Scope 3 (By Category)		Area	tCO ₂ e	
Category 1	Purchased goods & services	Total	310,775	
		Japan	46,113	
		International	264,662	
Category 3	Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2	Total	10,166	
		Japan	3,195	
		International	6,971	
Category 4	Upstream Transportation and Distribution	Total	3,326	
		Japan	2,525	
		International	801	
Category 5	Waste generated in operations	Total	900	
		Japan	481	
		International	418	
Category 6	Business travel	Total	62,906	
		Japan	14,139	
		International (of which Airtravel)	48,768 (40,519)	★
Category 7	Employee Commuting	Total	27,669	
		Japan	3,599	
		International	24,070	
Category 13	Downstream Leased Assets	Total	291	
		Japan	N/A	
		International	291	
Category 15	Investments	Total	6,617	
		Japan	N/A	
		International	6,617	

Calculation Method	
Scope 1	Fuel used in buildings and vehicles x emission factor (※1・2)
Scope 2 (Market-based)	Electricity, heat, and steam used in buildings and supplied by other companies x emission factor (※1・2・3・4)
Scope 3 (Category 1)	IT and office-related purchase/lease and outsourcing expenses, etc., which are major procurement x emission factor (※2・5・6・7・9)
Scope 3 (Category 3)	Energy resource use (electricity, fuel, etc.) x emission factor (※5・6・7)
Scope 3 (Category 4)	Postal, courier, etc. costs x emission factor (※5・7)
Scope 3 (Category 5)	Industrial and general waste weight, etc. x emission factor (※2・5・6)
Scope 3 (Category 6)	Transportation and lodging costs, distance traveled x emission factor (※2・5・7・8)
Scope 3 (Category 7)	Commuting cost or FTE (Full Time Equivalent) x emission factor (※5・7)
Scope 3 (Category 13)	Energy consumption of the leased company x emission factor (※7)
Scope 3 (Category 15)	Revenue of investee company x emission factor (※7)

• The figures are rounded to the nearest whole number, so totals

and subtotals may not add up.

• Reference made to the World Resources Institute's (WRI) Greenhouse Gas (GHG) Protocol in the calculation.

• The following emission factors are used according to the activities in each category.

※ 1 : List of Calculation Methods and Emission Factors in "Calculation, Reporting, and Publication System", Ministry of the Environment, Japan.

※ 2 : "2023 emission conversion factors" issued by the Department for Environment, Food & Rural Affairs (DEFRA) in the UK.

※ 3 : Ministry of the Environment and Ministry of Economy, Trade and Industry of Japan

"Emission Factors by Electric Utility (for Calculation of Greenhouse Gas Emissions of Specific Emitters)-R4 Results-R5.12.22 "

※ 4 : International Energy Agency (IEA) "Emission Factors by Country".

※ 5 : Japan's Ministry of the Environment's "Emission Intensity Database for Calculating Greenhouse Gas Emissions of Organizations through Supply Chains Ver. 3.3"

※ 6 : the Sustainable Management Promotion Organization's "LCI Database IDEA Ver. 2".

※ 7 : the Eora Global Supply Chain Database "Environmental Extended Input-Output Model (EEIO)".

※ 8 : Category 6 (Employee business travel) includes only business travel incurred by our employees. Air travel distances for International Markets are estimated using the methodology defined by the Company in 2016.

※ 9 : The emissions from capital expenditures in International are included in the Category 1.

■ Calculation period: January 1 to December 31, 2023

■ Scope of calculation: Includes consolidated subsidiaries in Japan and abroad over which the Dentsu Group Inc. ("dentsu") exercises managerial control. Consolidated subsidiaries that can be judged to have a negligible impact due to number of employees, type of use of bases, etc. are not included.

※ "International" refers to Dentsu International Limited, covering the Americas (AMERICAS), Europe, Middle East and Africa (EMEA), and Asia Pacific (excluding Japan)(APAC).

■ Excluded from Calculation

※ Scope 1:

Fugitive emissions are not included as dentsu is underway of working on data collection.

※ Scope 3:

- Category 2: Excluded due to difficulties in collecting the data necessary to calculate emissions in Japan. Included in Scope 3, Category1 for International.
- Category 8: Emissions from applicable leases are calculated under Scope 1 and 2.
- Category 9: Excluded because dentsu's products do not require transportation.
- Category 10: Excluded because none of dentsu's products require further processing.
- Category 11: Excluded due to minor impact.
- Category 12: Excluded due to minor impact.
- Category 13: Excluded in Japan because the company does not engage in rental businesses.
- Category 14: Excluded because the company does not engage in franchise businesses.
- Category 15: Excluded in Japan due to difficulties in collecting the data necessary to calculate emissions.

Ratio of female leaders in Dentsu Group

★ Indicators third-party assured

Leaders	Female	Male	Not declared	No Data	Total	Ratio of Female Leaders	
DGI	4	21	0	0	25	16.0%	
Japan	26	219	0	0	245	10.6%	
Americas	150	181	2	0	333	45.0%	
EMEA	122	210	3	2	337	36.2%	
APAC	46	88	0	0	134	34.3%	
International	318	479	5	2	804	39.6%	★
Total	348	719	5	2	1,074	32.4%	★

■ Base date for calculation : December 31, 2023

■ Scope of calculation :

- Includes consolidated subsidiaries in Japan and abroad over which the Dentsu Group Inc. exercises managerial control and invests directly. Consolidated subsidiaries that can be judged to have a negligible impact due to number of employees, type of use of bases, etc. are not included.
- Employees within Tag Worldwide Holdings Ltd. and the group companies, acquired in July 2023, are not included.

- The seven persons in the “Not declared” and “No Data” categories are included in the denominator to calculate the percentage of female leaders.
- “Leader” is defined as employees in job levels 55 and above (International). From Dec 2023, executive-level employees of each company are included for Japan.
- Even if an employee holds concurrent posts (i.e. is a leader multiple organizations), the person is counted as one employee.
- Seconded employees are counted as part of their main work location.