



# LRQA Independent Assurance Statement

## Relating to MEMC Korea's Report for the calendar year 2021

### Terms of Engagement

This Assurance Statement has been prepared for MEMC Korea.

LRQA was commissioned by MEMC Korea to assure its GHG Emissions Inventory for the calendar year 2021 (hereafter referred to as "the Report").

The Report relates to direct GHG emissions and energy indirect GHG emissions.

MEMC Korea's geographical boundary includes operations of MEMC Korea located at Cheonan-si, Republic of Korea. The main activities of the organization include manufacture of silicon wafer and the GHG emissions have been consolidated using operational control approach.

### Management Responsibility

MEMC Korea's management was responsible for preparing the Report and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the Report in accordance with our contract with MEMC Korea.

Ultimately, the Report has been approved by, and remains the responsibility of MEMC Korea.

### LRQA's Approach

Our verification has been conducted in accordance with ISO 14064-3:2006, '*Specification with guidance for validation and verification of greenhouse gas assertions*' to provide limited assurance that GHG data as presented in the Report have been prepared in conformance with ISO 14064-1:2006, '*Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals*'.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- conducted on-site assessment and reviewed processes related to the control of GHG emissions data and records.
- interviewed relevant staff of the organization responsible for managing GHG emissions data and records; and
- verified historical GHG emissions data and records at an aggregated level for the calendar year 2021.

### Level of Assurance & Materiality

In accordance with our contract agreement, the assurance was conducted at a limited level of assurance at a materiality of the professional judgment of the Verifier. The opinion expressed in this Assurance Statement has been accordingly formed.

### LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the total direct GHG emissions and energy indirect GHG emissions disclosed in the Report as summarized in Table 1 below are not materially correct and that the Report has not been prepared in conformance with ISO 14064-1:2006.



Dated: 20 June 2022

Byung-Gil Lim  
LRQA Lead Verifier  
On behalf of LRQA  
17th Floor, Sinsong Building, 67 Yeouinaru-ro, Yeongdeungpo-gu, Seoul, Korea

LRQA reference number: SEO00000969



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**Table 1. Summary of MEMC Korea, GHG Emissions Inventory 2021**

Scope of GHG emissions	Tonnes CO <sub>2</sub> e
Direct GHG emissions (Scope 1)	1,235
Energy indirect GHG emissions (Scope 2, Location-based)	111,925
Notes: Scope 2, Location-based is defined in the GHG Protocol Scope 2 Guidance, 2015	

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