



LRQA Independent Assurance Statement

Relating to MEMC Korea's Report for the calendar year 2020

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 2020 (hereafter referred to as "the Report").

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

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 2020.

Level of Assurance & Materiality

The opinion expressed in this Assurance Statement has been formed based on a limited level of assurance and at a materiality of the professional judgment of the Verifier.



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: 3 December 2021

Tae-Kyoung Kim
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 2020

Scope of GHG emissions	Tonnes CO ₂ e
Direct GHG emissions (Scope 1)	1,364
Energy indirect GHG emissions (Scope 2, Location-based)	101,280
Note 1: Scope 2, Location-based is defined in the GHG Protocol Scope 2 Guidance, 2015	

This Assurance Statement is subject to the provisions of this legal section:

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