

# Greenhouse Gas Emissions Verification Report

**To: GlobalWafers Japan Co., Ltd.**

## 1. Objective and Scope

Japan Quality Assurance Organization (hereafter “JQA”) was engaged by GlobalWafers Japan Co., Ltd. (hereafter “the Company”) to provide an independent verification on “FY2021\* GHG emissions calculation report” (hereafter “the Report”). The content of our verification was to express our conclusion, based on our verification procedures, on whether the statement of information regarding the Greenhouse Gas (GHG) emissions in the Report was correctly measured and calculated, in accordance with the “ISO14064-1:2006 (JIS Q 14064-1:2010)”, and “Company-wide GHG emissions calculation rule” developed by the Company (hereafter “the Rule”). The purpose of the verification is to evaluate the Report objectively and to enhance the credibility of information regarding GHG emissions in the Report.

\*The fiscal year of the Company runs from January 1 to December 31, 2021.

## 2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3:2006 (JIS Q 14064-3:2011)”. The scope of this verification assignment covers GHG emissions from Direct GHG emissions (energy-derived CO<sub>2</sub> and HFCs), Energy indirect GHG emissions and Other indirect GHG emissions (hereafter “GHG emissions Scope 1, Scope 2 and Scope 3”). In addition, the Other indirect GHG emission is only from “Waste Generated in Operations (hereafter “Category 5”)”. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent of the total emissions in the Report. The organizational boundaries of this verification include 7 domestic sites of the Company: Headquarters/Niigata Plant, Tokuyama Plant, Sekikawa Plant, Oguni Silicon Crystal Center, Tokyo Office and Kyushu Office, and MEMC Japan Ltd., the associated company.

Our verification procedures included:

- Holding on-site assessment at two sampling sites, Headquarters/Niigata Plant and Tokuyama Plant, selected by the Company.
- On-site assessment to check scope of calculation and activities; GHG sources and monitoring points; calculation scenario and allocation method; monitoring and calculation system and its controls for overall.
- Vouching: Cross-checking the GHG emissions data against evidence for all sampling site.

## 3. Conclusion

Based on the procedures described above, nothing has come to our attention that caused us to believe that the statement of the information regarding the Company’s FY 2021 GHG emissions from Scope 1, Scope 2 and Scope 3 in the Report, is not materially correct, or has not been prepared in accordance with ISO14064-1:2006 (JIS Q 14064-1:2010) and the Rule.

| GHG emissions<br>(t-CO <sub>2</sub> e) | Scope 1                        |      | Scope 2 | Scope 3<br>(Category 5) |
|----------------------------------------|--------------------------------|------|---------|-------------------------|
|                                        | energy-derived CO <sub>2</sub> | HFCs |         |                         |
|                                        | 8,228                          | 201  |         |                         |
|                                        |                                |      | 145,967 | 1,390                   |

## 4. Consideration

The Company was responsible for preparing the Report, and JQA’s responsibility was to conduct verification of GHG emissions in the Report 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

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