

INDEPENDENT LIMITED ASSURANCE STATEMENT



To: The Stakeholders of Topsil GlobalWafers

Introduction and objectives of work

Bureau Veritas Denmark has been engaged by Topsil GlobalWafers to provide limited assurance over Scope 1, 2 and part of scope 3 Greenhouse Gas (GHG) data for Topsil GlobalWafers. This Assurance Statement applies to the related information included within the scope of work described below.

Scope of work

The scope of our work was limited assurance to the following information included within the report: "Greenhouse Gas emissions and removals Topsil GlobalWafers 2022, version 9" for the period 1st January to 31st December 2022:

- Scope of the agreed work with all the requirements to the scope

Reporting criteria

International Standard ISO 14064-1:2018 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.

Limitations and exclusions

Excluded from the scope of our work is verification of any information relating to:

- Activities outside the defined verification period.
- Other information included in the Report.

This limited assurance engagement relies on a risk based selected sample of data and the associated limitations that this entails.

Limited: This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of Topsil GlobalWafers.

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the management of Topsil GlobalWafers



Assessment Standard

We performed our work in accordance with the International Standard ISO 14064-1:2019 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals and ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions.

Summary of work performed.

As part of its independent verification, Bureau Veritas undertook the following activities:

1. Assessed the appropriateness of the Reporting Criteria for the Selected Information.
2. Conducted interviews with relevant personnel of Topsil GlobalWafers.
3. Carried out off-site review of data from Topsil GlobalWafers.
4. Reviewed the data collection and consolidation processes used to compile the Selected Information, including assessing assumptions made, the data scope and reporting boundaries.
5. Reviewed documentary evidence produced by Topsil GlobalWafers.
6. Detailed samples of the Selected Information to the corresponding source documentation.
7. Re-performed aggregation calculations of the Selected Information.

Conclusion

Limited assurance:

On the basis of our methodology and the activities described above, nothing has come to our attention to indicate that the Selected Information has not been prepared, in all material respects, in accordance with the Reporting Criteria. However, the reported results of the significant suppliers who is responsible for around 90% of the reported GHG emission could not be verified in detail and are based on unspecified supplier data.

Statement of Independence, Integrity and Competence

Bureau Veritas Denmark has been accredited by the Danish Accreditation Body (DANAK) for a wide range of ISO Management Standards since their issues with all the requirements needed for an independent third-party certification body.

Regarding GHG schemes and standards, Bureau Veritas is accredited by the Danish Accreditation Body (DANAK) for performing GHG Verification and Validation in accordance with:

ISO 14064-1:2018 Specification with guidance at the organisation level for quantification and reporting of GHG emissions and removals

ISO 14064-2:2019 Specification with guidance at the project level for quantification, monitoring and reporting of GHG emission reductions or removal enhancements

following the requirements in

ISO 14064-3:2019 Specification with guidance for the verification and validation of GHG statements and ISO 14065:2013.

The verification team for this work does not have any involvement in any other Bureau Veritas projects with Topsil GlobalWafers.

Independent reviewer and Bureau Veritas responsible



**Morten Bertelsen
Bureau Veritas Denmark
Fredericia
6th September 2023**

