



# LRQA Independent Assurance Statement

## Relating to Greenhouse Gases Emission Report of Topsil Global Wafers A/S for the calendar year 2021.

### Terms of Engagement

This Assurance Statement has been prepared for Topsil Global Wafers A/S.

LRQA was commissioned by Topsil Global Wafers A/S to assure its GHG Report for the calendar year 2021, (hereafter referred to as “the Report”).

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

Topsil Global Wafers’ geographical boundary includes its operations located at Siliciumvej 1, DK-3600 Frederikssund, Denmark. The main activities of the organization include manufacturing of silicon crystal wafers and ingots.

### Management Responsibility

Topsil Global Wafers 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 Topsil Global Wafers.

Ultimately, the Report has been approved by, and remains the responsibility of Topsil Global Wafers.

### LRQA’s Approach

Our verification has been conducted in accordance with ISO 14064–3:2019, ‘*Specification with guidance for verification and validation of greenhouse gas statements*’ to provide limited assurance that GHG data as presented in the Report have been prepared considering ISO 14064–1:2018, ‘*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:

- analysed the processes related to the control of GHG emissions data and records;
- remotely interviewed relevant staff of the organization responsible for managing GHG emissions data and records;
- remotely reviewed activity data at the source level and summarised source data;
- interviewed relevant staff of the organization responsible for managing GHG emissions data and records.

### Level of Assurance & Materiality

In accordance with our contract agreement, the assurance was conducted at a limited level of assurance at a materiality of 5% for direct emissions of GHG and indirect emissions of GHG from imported energy. 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 GHG emissions for direct emissions of GHG and indirect emissions of GHG from imported energy, disclosed in the Report as summarized in Table 1 below are not materially correct, and that the Report has not been prepared considering ISO 14064-1:2018.

### **LRQA's Recommendations**

The organization should consider adding other categories of indirect emissions to the inventory. As part of this process, the organization should define and explain its own predetermined criteria on the significance of indirect emissions, taking into account the intended use of the GHG inventory.

*Signed*

A handwritten signature in black ink, appearing to read 'Jorge Landaluce', with a long horizontal stroke extending to the right.

Jorge Landaluce  
LRQA Lead Verifier  
On behalf of LRQA  
LRQA reference number: CPN00000102

*Dated: 25 July 2022*





**Table 1. Summary of Topsil Global Wafers, GHG Emissions Report 2021**

<b>Scope of GHG emissions of Topsil Global Wafers</b> <i>Siliciumvej, 1DK-3600 Frederikssund, Denmark</i>	<b>Tonnes CO<sub>2</sub>e</b>
Direct GHG emissions (Category 1)	19,02
Indirect GHG emissions from imported energy (Category 2, Location-based)	685,47
Location based and Market based are terminologies from Annex E of ISO 14064-1:2018.	

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

LRQA Group Limited, its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.

Copyright © LRQA, 2022. .