

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 “FY2023* 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 “ISO14064-1:2018”, 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 ended on December 31, 2023.

2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3:2019”. The scope of this verification assignment covers GHG emissions from Direct GHG emissions (energy-derived CO₂ and HFCs); Indirect GHG emissions from imported energy; Indirect GHG emissions which from Procurement and Shipping transportation, Business travel and Employee commuting; Indirect GHG emissions from Purchased products, etc., and from Waste derived from operations (hereafter “Category 1, 2, 3 and 4”). 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:

- Performing validation of integrated functions to check the Rule prior to the Site Visit.
- Holding on-site verification at the Company's two sites: Headquarters/Niigata Plant and Oguni Silicon Crystal Center.
The sampling sites for on-site assessment were 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 sites.

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 2023 GHG emissions from Category 1, 2, 3 and 4 in the Report, is not materially correct, or has not been prepared in accordance with ISO14064-1:2018 and the Rule.

GHG emissions (t-CO ₂ e)	Category 1	Category 2	Category 3	Category 4
	8,382	138,033	3,208	55,923

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

April 25, 2024

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 “FY2024* 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 “ISO14064-1:2018 (JIS Q14064-1:2023),” 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 indicated in the Annex of this Verification Report.

*The fiscal year of the Company ended on December 31, 2024.

2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3:2019 (JIS Q14064-3:2023).” The scope of this verification assignment covers GHG emissions from Direct GHG emissions (energy-derived CO₂ and HFCs); Indirect GHG emissions from imported energy; Indirect GHG emissions which from Procurement and Shipping transportation, Business travel and Employee commuting; Indirect GHG emissions from Purchased products, etc., and from Waste derived from operations (See Annex for subcategories.). 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, MEMC Japan Ltd., Tokyo Office and Kyushu Office.

Our verification procedures included:

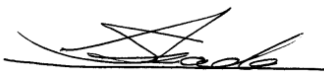
- Confirming integrated functions to check the Rule prior to the Site Visit.
- Holding on-site verification at the Company's two sites: Tokuyama Plant and Sekikawa Plant.
The sampling sites for on-site assessment were selected by the Company.
- On-site assessment to check scope of calculation and activities; 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 sites.

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 2024 GHG emissions indicated in the Annex of this Verification Report, is not materially correct, or has not been prepared in accordance with ISO14064-1:2018 (JIS Q14064-1:2023) and the Rule.

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

March 19, 2025

*Please refer to the annex in the next page.

Greenhouse Gas Emissions Verification Report Annex

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Category and GHG emissions

Category	Subcategory	GHG emissions (t-CO ₂ e)
Category1 Direct GHG emissions		
	1.1 Stationary combustion emissions	7,442.75
	1.2 Mobile combustion emissions	0.00
	1.4 Fugitive emissions	63.44
Category2 Indirect GHG emissions from imported energy		
	2.1 Emission from outsource power usage (location based)	132,978.59
	2.1 Emission from outsource power usage (market based)	123,279.56
	2.2 Indirect emissions from other energy	2,044.90
Category3 Indirect GHG emissions which from Procurement and Shipping transportation, Business travel and Employee commuting		
	3.1 Emissions from upstream transport and distribution of goods	2,346.96
	3.2 Emissions from downstream transport and distribution of goods	344.07
	3.3 Emissions from employee commuting	729.59
	3.5 Emissions from business travel	247.21
Category4 Indirect GHG emissions from Purchased products, etc., and from Waste derived from operations		
	4.1 Emissions from purchased raw materials	25,678.00
	4.1 Emissions from fuel and energy related activities not included in scope 1/2	22,865.01
	4.3 Waste generated from operations	1,332.45

*Please refer to the previous page.