

Independent Assurance Report

To: GlobalWafers Japan Co., Ltd.

We were engaged by GlobalWafers Japan Co., Ltd. (the “Company”) to undertake a limited assurance engagement of the greenhouse gas emissions information (the “Emissions Information”) included in the Company’s document titled “Company-wide GHG Emissions Calculation Report” (the “Report”), for the period from January 1, 2025 to December 31, 2025. The organizational boundary covered seven domestic sites consisting of five production-related sites (Headquarters & Niigata Plant, Tokuyama Plant, Sekikawa Plant, Oguni Crystal Center, and MEMC Japan Ltd.) and two non-production-related sites (Tokyo Office and Kyushu Office).

Scope of the engagement:

- Reporting period: January 1, 2025 – December 31, 2025
- Organizational boundary: seven domestic sites (five production-related and two non-production-related sites) as described above
- Subject matter: Emissions Information disclosed in the Report, including direct and indirect GHG emissions and other relevant categories as presented in the table(s) of the Report

The Company’s Responsibility

The Company is responsible for the quantification and presentation of the Emissions Information in accordance with its own reporting criteria (the “Criteria”). The Emissions Information has been prepared in accordance with the Criteria, which refer to 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).

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Emissions Information based on the procedures we have performed. We conducted our engagement in accordance with ISO 14064-3:2019 (Greenhouse gases — Part 3: Specification with guidance for the verification and validation of greenhouse gas statements).

The limited assurance engagement consisted of making inquiries, primarily of persons responsible for the preparation of information presented in the Report, and applying analytical and other procedures, and the procedures performed vary in nature and form, and are less in extent than for a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement. Our assurance procedures included:

1. Reviewing the calculation methodologies and related documentation used to determine the Emissions Information disclosed in the Report.
2. Inquiring about the calculation methodologies and the design and implementation of internal controls used to collect, aggregate and process the Emissions Information.

3. Performing analytical procedures on the aggregated data underpinning the Emissions Information.
4. Conducting interviews with key personnel responsible for the preparation of the Report and for the quantification of the Emissions Information.
5. Examining, on a test basis, evidence supporting the generation, aggregation and reporting of the Emissions Information in conformity with the Criteria, and recalculating the Emissions Information.
6. Conducting on-site visits to the Company's Headquarters & Niigata Plant and MEMC Japan Ltd., selected based on a risk analysis.

Limited Assurance Conclusion

Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the Emissions Information included in the Report is not prepared, in all material respects, in accordance with the Criteria defined by the Company. Beyond this engagement, SSP affirms that it has no organizational or financial relationships with the Company or its group entities that could impair our independence.

Signed



Toshiki Nishimura, Representative Director

Sustainability Standard Partners Inc.

Tokyo, Japan

February 27, 2026

Table 1 Categories and Greenhouse Gas (GHG) Emissions

Category	Subcategory	GHG Emissions (t-CO ₂ e)
Category 1: Direct GHG emissions		
	1.1 Stationary combustion emissions	8,771.62
	1.2 Mobile combustion emissions	3.25
	1.4 Fugitive emissions	439.71
Category 2: Indirect GHG emissions from imported energy		
	2.1 Emission from outsource power usage (location based)	128,038.54
	2.1 Emission from outsource power usage (market based)	103,420.81
	2.2 Indirect emissions from other energy	1,929.90
Category 3: Indirect GHG emissions from transportation		
	3.1 Emissions from upstream transport and distribution of goods	10,151.99
	3.2 Emissions from downstream transport and distribution of goods	17,288.53
	3.3 Emissions from employee commuting	1,824.91
	3.4 Emissions from customer and visitor transport	334.90
	3.5 Emissions from business travel	242.61
Category 4: Indirect GHG emissions from products used by the organization		
	4.1 Emissions from purchased raw materials	394,375.21
	4.2 Emissions from fuel and energy related activities not included in scope 1/2	23,986.00
	4.3 Emissions from capital goods	13,519.60
	4.4 Waste generated from operations	1,605.17
	4.5 Emissions from asset use	868.35

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

To: GlobalWafers Japan Co., Ltd.

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.