

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 “FY2022* 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 runs from January 1 to December 31, 2022.

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 and 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:

- Holding on-site assessment at two sampling sites, Sekikawa Plant and MEMC Japan Ltd. Utsunomiya 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 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 2022 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
	8,581	131,629	3,039	54,107

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 16, 2023