

# Independent Limited Assurance Report

ERM Certification & Verification Services Incorporated ("ERM CVS") was engaged by MEMC LLC ("MEMC") to provide limited assurance in relation to the selected information set out below and presented in the MEMC 2023 GHG Emissions Inventory (the "Report") for operations at 501 Pearl Dr, St. Peters, MO 63376.

## ENGAGEMENT SUMMARY

<b>Scope of our assurance engagement</b>	<p>Whether the 2023 information and data for the following selected indicators are fairly presented in the Report, in all material respects, in accordance with the reporting criteria.</p> <p><b>Greenhouse gas emissions</b></p> <ul style="list-style-type: none"><li>• Scope 1 [metric tons CO<sub>2</sub>e]</li><li>• Scope 2 (location-based) [metric tons CO<sub>2</sub>e]</li><li>• Scope 3 (total emissions) for the following categories:<ul style="list-style-type: none"><li>• Category 1 - Purchased Goods and Services [metric tons CO<sub>2</sub>e]</li><li>• Category 4 - Upstream Transportation and Distribution [metric tons CO<sub>2</sub>e]</li><li>• Category 5 - Waste Generated in Operations [metric tons CO<sub>2</sub>e]</li><li>• Category 6 - Business Travel [metric tons CO<sub>2</sub>e]</li><li>• Category 7 - Employee Commuting [metric tons CO<sub>2</sub>e]</li><li>• Category 9 - Downstream Transportation and Distribution [metric tons CO<sub>2</sub>e]</li></ul></li></ul> <p>Our assurance engagement does not extend to information in respect of earlier periods or to any other information included in the Report.</p>
<b>Reporting period</b>	1 <sup>st</sup> January 2023 – 31 <sup>st</sup> December 2023
<b>Reporting criteria</b>	ISO 14064-1:2018 Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals
<b>Assurance standard and level of assurance</b>	<p>We performed a limited assurance engagement, in accordance with ISO 14064-3:2019 Specification with guidance for the verification and validation of greenhouse gas statements</p> <p>The procedures performed in a limited assurance engagement vary in nature and timing from and are less in extent than for a reasonable assurance engagement and consequently, the level of assurance obtained in a limited assurance</p>

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engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

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**Respective responsibilities**

MEMC is responsible for preparing the Report and for the collection and presentation of the information within it, and for the designing, implementing and maintaining of internal controls relevant to the preparation and presentation of the Report.

ERM CVS' responsibility is to provide a conclusion to MEMC on the agreed scope based on our engagement terms with MEMC, the assurance activities performed and exercising our professional judgement.

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## OUR CONCLUSION

Based on our activities, as described below, nothing has come to our attention to indicate that the 2023 data and information for the disclosures listed under 'Scope' above are not fairly presented in the Report, in all material respects, in accordance with the reporting criteria.

Scope 1	6,498 [metric tons CO2e]
Scope 2 (location-based)	31,511 [metric tons CO2e]
Scope 3 (total emissions) for the following categories:	20,550 [metric tons CO2e]
<ul style="list-style-type: none"><li>• Category 1 - Purchased Goods and Services</li><li>• Category 4 - Upstream Transportation and Distribution</li><li>• Category 5 - Waste Generated in Operations</li><li>• Category 6 - Business Travel</li><li>• Category 7 - Employee Commuting</li><li>• Category 9 - Downstream Transportation and Distribution</li></ul>	

## OUR ASSURANCE ACTIVITIES

Considering the level of assurance and our assessment of the risk of material misstatement of the Report a multi-disciplinary team of sustainability and assurance specialists performed a range of procedures that included, but was not restricted to, the following:

- Evaluating the appropriateness of the reporting criteria for the Report;
- Interviewing management representatives responsible for managing the selected issues;
- Interviewing relevant staff to understand and evaluate the management systems and processes (including internal review and control processes) used for collecting and reporting the selected disclosures;
- Reviewing of a sample of qualitative and quantitative evidence supporting the reported information at a corporate level;
- Performing an analytical review of the year-end data included in the consolidated 2023 data for the selected disclosures which included testing the completeness and mathematical accuracy of conversions and calculations, and consolidation in line with the stated reporting boundary;
- Conducting an in person visit to MEMC's production site in St. Peters, Missouri, United States to review source data and local reporting systems and controls;
- Evaluating the conversion and emission factors and assumptions used;
- Reviewing the presentation of information relevant to the scope of our work in the Report to ensure consistency with our findings.

## THE LIMITATIONS OF OUR ENGAGEMENT

The reliability of the assured information is subject to inherent uncertainties, given the available methods for determining, calculating or estimating the underlying information. It is important to understand our assurance conclusions in this context.

## OUR INDEPENDENCE, INTEGRITY AND QUALITY CONTROL

ERM CVS is an independent certification and verification body accredited by UKAS to ISO 17021:2015. Accordingly, we maintain a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements. Our quality management system is at least as demanding as the relevant sections of ISQM-1 and ISQM-2 (2022).

ERM CVS applies a Code of Conduct and related policies to ensure that its employees maintain integrity, objectivity, professional competence and high ethical standards in their work. Our processes are designed and implemented to ensure that the work we undertake is objective, impartial and free from bias and conflict of interest. Our certified management system covers independence and ethical requirements that are at least as demanding as the relevant sections of the IESBA Code relating to assurance engagements.

ERM CVS has extensive experience in conducting assurance on environmental, social, ethical and health and safety information, systems and processes, and provides no consultancy related services to MEMC in any respect.



December 20, 2024

Malvern, PA

ERM Certification & Verification Services Incorporated

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