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Bureau Veritas Certification

INDEPENDENT LIMITED ASSURANCE STATEMENT

To the intended user of Topsil GlobalWafers A/S

Introduction and objectives of work

Bureau Veritas Certification Denmark A/S has been engaged by Topsil GlobalWafers A/S to provide limited assurance of the following report within the organisational and reporting boundaries of the company as described below:

The assertion or report of the company covered by the statement:

The report to be verified is "GHG rapport Topsil 2023" for the year 2023 using the base year 2021.

The geographic organisational boundary of the company covered by the statement:

Company Head Quarter: Topsil GlobalWafers A/S. Siliciumvej 1, 3600 Frederikssund

Company sites: Topsil GlobalWafers A/S. Siliciumvej 1, 3600 Frederikssund

The production processes of the organisational boundary covered by the statement:

The organisation manufactures ultrapure Float Zone silicon in the form of ingots used in advanced and energy-efficient electrical components, that form part of different end-user applications in areas such as electricity distribution networks, production machinery, wind turbines, electric or hybrid vehicles and high-speed trains - mainly for the highest voltage segments in the power market. Topsil operate in a niche market and the product is customized and very costly. The organisational boundaries have been concluded to be that the organisation have Operational Control over the site located in Frederikssund, Denmark.

The reporting boundaries of the company covered by the statement:

Emissions sources are defined according to the GHG Protocol, with scope 1 (direct emissions), scope 2 (indirect emissions from energy use), and scope 3 (other indirect emissions) only cradle-to-gate with waste disposal and a specific scope for carbon dioxide equivalents (CO₂e) emissions of biological origin. All emissions sources from scope 1 and 2 are included, while emissions sources in scope 3 are selected based on the significance criteria:

Scope 3 categories 1, 6, 7 and 9 are considered the most significant source of emissions in scope 3 and have been elaborated on more than any other emission types.

DANAK
V+V Reg.nr. 7501

Statement no.: DK018345

Version: 1

Revision date: 02-07-2024

Issuing Office: Bureau Veritas Certification Denmark A/S, Oldenborggade 25-31, 7000 Fredericia, Denmark.

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The reason for including category 1 as significant is that Topsil GlobalWafers has influence on the choice of supplier for their raw material. Emissions for this category accounts for the vast majority of emissions for scope 3.

Transport is based on WtW (well-to-wheel) and accounted for in this way for all logistical companies used by Topsil GlobalWafers. Topsil GlobalWafers focuses on reporting WtW wherever possible, as it covers most of the transportation supply chain GHG impact. All logistical companies used comply with ISO 16258.

The remaining scope 3 emissions on corporate level are not considered significant. All excluded sources falling outside those criteria are well explained

Reporting criteria document or standard used for the verification:

The reporting criteria is all the requirements of DS/EN ISO 14064-1:2019.

Assessment Standard for Bureau Veritas Certification Denmark A/S

Bureau Veritas Certification Denmark A/S holds a DANAK accreditation to verify a company assertion / report of the International Standard 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 in accordance with the requirements to the verification body laid down in the international ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions.



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The conclusion of the statement

Limited assurance:

On the basis of our methodology and the activities described above, nothing has come to our attention to indicate that

“GHG rapport Topsil 2023”

has not been prepared, in all material respects, in accordance with the criteria document DS/EN ISO 14064-1:2019 and with a materiality of 5 percent.

The following emissions have been verified:

Total emission from sources: 31,159.9 tCO₂e

Direct emissions verified: 3 tonnes CO₂e

Indirect emission from imported energy location-based verified: 1,105 tCO₂e

Indirect emissions from transportation verified: 1,882.4 tCO₂e

Indirect emissions from products used by the organisation verified: 28,169.5 tCO₂e

Additionally

Biogenic emissions scope 2 verified: 0 tCO₂e

Biogenic emissions scope 3 verified: 0 tCO₂e

Limitations and exclusions of the statement

Not covered by the statement is any information relating to:

- Activities outside the defined verification period which is the reporting year 2023; and
- Other information included in the Report which are not covered in the criteria document.

This limited assurance engagement relies on a risk based selected sample of data and the associated limitations that this entails.

Limited: This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

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Annex 1: Summary of work performed

As part of its independent verification, Bureau Veritas undertook the following activities:

1. Assessed the appropriateness of the Reporting Criteria for the Selected Information;
2. Conducted interviews with relevant personnel of Topsil GlobalWafers A/S;
3. Carried out detailed on-site review of data from Topsil GlobalWafers A/S sites;
4. Reviewed the data collection and consolidation processes used to compile the Selected Information, including assessing assumptions made, the data scope and reporting boundaries;
5. Reviewed documentary evidence produced by Topsil GlobalWafers A/S;
6. Agreed a sample of the Selected Information to the corresponding source documentation; and
7. Re-performed aggregation calculations of the Selected Information.
8. Obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
9. Form an independent conclusion based on the assurance procedures performed and evidence obtained; and
10. Report our conclusions to the management of Topsil GlobalWafers A/S.

Annex 2: Statement of Independence, Integrity and Competence

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of Topsil GlobalWafers A/S.

Bureau Veritas Certification Denmark A/S was not involved in the drafting of the Report or of the Reporting Criteria.

Bureau Veritas Certification Denmark A/S has been accredited by the Danish Accreditation Body (DANAK) for a wide range of ISO Management Standards since their issues with all the requirements needed for an independent third-party certification body.

Regarding GHG schemes and standards, Bureau Veritas Certification Denmark A/S is accredited by the Danish Accreditation Body (DANAK) for performing GHG Verification and Validation in accordance with:

DS/EN ISO 14064-1:2019 Specification with guidance at the organisation level for quantification and reporting of GHG emissions and removals or

DS/ISO 14064-2:2019 Specification with guidance at the project level for quantification, monitoring and reporting of GHG emission reductions or removal enhancements

following the requirements in

DS/ISO 14064-3:2019 Specification with guidance for the verification and validation of GHG statements and ISO 14065:2013.

The verification team for this work does not have any involvement in any other Bureau Veritas Certification Denmark A/S projects with Topsil GlobalWafers A/S.



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INDEPENDENT LIMITED ASSURANCE STATEMENT



To: The Stakeholders of Topsil GlobalWafers

Introduction and objectives of work

Bureau Veritas Denmark has been engaged by Topsil GlobalWafers to provide limited assurance over Scope 1, 2 and part of scope 3 Greenhouse Gas (GHG) data for Topsil GlobalWafers. This Assurance Statement applies to the related information included within the scope of work described below.

Scope of work

The scope of our work was limited assurance to the following information included within the report: "Greenhouse Gas emissions and removals Topsil GlobalWafers 2022, version 9" for the period 1st January to 31st December 2022:

- Scope of the agreed work with all the requirements to the scope

Reporting criteria

International Standard 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.

Limitations and exclusions

Excluded from the scope of our work is verification of any information relating to:

- Activities outside the defined verification period.
- Other information included in the Report.

This limited assurance engagement relies on a risk based selected sample of data and the associated limitations that this entails.

Limited: This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of Topsil GlobalWafers.

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and
- report our conclusions to the management of Topsil GlobalWafers

Assessment Standard

We performed our work in accordance with the International Standard ISO 14064-1:2019 Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals and ISO 14064-3:2019 Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions.

Summary of work performed.

As part of its independent verification, Bureau Veritas undertook the following activities:

1. Assessed the appropriateness of the Reporting Criteria for the Selected Information.
2. Conducted interviews with relevant personnel of Topsil GlobalWafers.
3. Carried out off-site review of data from Topsil GlobalWafers.
4. Reviewed the data collection and consolidation processes used to compile the Selected Information, including assessing assumptions made, the data scope and reporting boundaries.
5. Reviewed documentary evidence produced by Topsil GlobalWafers.
6. Detailed samples of the Selected Information to the corresponding source documentation.
7. Re-performed aggregation calculations of the Selected Information.

Conclusion

Limited assurance:

On the basis of our methodology and the activities described above, nothing has come to our attention to indicate that the Selected Information has not been prepared, in all material respects, in accordance with the Reporting Criteria. However, the reported results of the significant suppliers who is responsible for around 90% of the reported GHG emission could not be verified in detail and are based on unspecified supplier data.

Statement of Independence, Integrity and Competence

Bureau Veritas Denmark has been accredited by the Danish Accreditation Body (DANAK) for a wide range of ISO Management Standards since their issues with all the requirements needed for an independent third-party certification body.

Regarding GHG schemes and standards, Bureau Veritas is accredited by the Danish Accreditation Body (DANAK) for performing GHG Verification and Validation in accordance with:

ISO 14064-1:2018 Specification with guidance at the organisation level for quantification and reporting of GHG emissions and removals

ISO 14064-2:2019 Specification with guidance at the project level for quantification, monitoring and reporting of GHG emission reductions or removal enhancements

following the requirements in

ISO 14064-3:2019 Specification with guidance for the verification and validation of GHG statements and ISO 14065:2013.

The verification team for this work does not have any involvement in any other Bureau Veritas projects with Topsil GlobalWafers.

Independent reviewer and Bureau Veritas responsible



Morten Bertelsen

Bureau Veritas Denmark

Fredericia

6th September 2023

