

Greenhouse Gas Emissions Verification Report

To: SUMCO CORPORATION

1. Objective and Scope

Japan Quality Assurance Organization (hereafter “JQA”) was engaged by SUMCO CORPORATION (hereafter “the Company”) to provide an independent verification on “2023 GHG Emissions calculation result 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 FY2023* GHG (greenhouse gases) emissions in the Report was correctly measured and calculated, in accordance with “Environmental data calculation General Standard” and related detailed regulations (hereafter “the Rules”) provided by the Company. The purpose of the verification is to evaluate the Report objectively and to enhance the credibility of the Report.

* The fiscal year 2023 of the Company ended on December 31, 2023.

2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3”. The scope of this verification assignment covers Scope 1 and Scope 2 GHG emissions (CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃), and Scope 3 GHG emissions (Category 1, 2 and 3). 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 the Company and its major affiliates, a total of 7 companies. Our verification procedures included:

- Confirming integrated functions to check the Rules for overall Monitoring and Calculation system and its controls, prior to the on-site assessment.
- Holding on-site verification Scope 1 and Scope 2, at the Company’s two domestic sites: Kyushu Factory (Nagahama, Imari) and Kyushu Factory (Saga) of the Company.
- On-site assessment to check the Report boundaries, monitoring points, monitoring and calculation system and activity data.
- For Scope 3, confirming integrated functions to check the Rules, and checking calculation scenario and allocation method; monitoring and calculation system; and emission data against evidence.

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 FY2023 GHG emissions in the Report is not materially correct, or has not been prepared in accordance with the Rules.

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

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July 10, 2024