



DNV

# VERIFICATION STATEMENT

Project ID: PRJN-521023

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## United Semiconductor Japan Co., Ltd.

### < Verification Objectives >

DNV Business Assurance Japan K.K. has been commissioned by United Semiconductor Japan Co., Ltd. (hereinafter referred to as "the Organization") to perform an independent verification of the greenhouse gas emissions (hereinafter referred to as "GHG emissions") reported in the GHG Emission Quantification of United Semiconductor Japan Co., Ltd. 2022 final edition dated 19 July 2023 (hereinafter referred to as "the Report") prepared by the Organization. The objective of this verification is to confirm that the GHG emissions claimed by the Organization have been calculated and reported appropriately based on the calculation standards, and to express an independent opinion.

### < Verification Scope >

The scope of this verification is Scope 1, Scope 2 and Scope 3 (Category 1 to 7, 9) of the GHG emissions of the organisation's headquarters, Nagoya Design Centre and Mie Factory in the Fiscal Year 2022. The GHG emissions of the other 2 data centres located outside of the organization's premises which are deemed as the organization's Scope 2 emissions.

### < Calculation and Verification criteria >

The criteria for calculating and reporting GHG emissions to be verified are the identification, calculation, monitoring and reporting guideline established by the Organization, ISO 14064-1:2018 and the GHG Protocol Corporate Accounting and Reporting Standard (revised edition). The criterion for verification is ISO 14064-3:2019.

### < Verification Process and Methodology >

The reviews of the GHG emissions calculation results, relevant documentation and records, and subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfilment of stated criteria.

### < Verification Statement >

It is DNV's opinion that with a limited level of assurance, nothing has come to our attention which causes us to believe that the claims of the GHG emissions were not accurately reflected in the Report, in accordance with the verification criteria identified as stated above. In addition, as an independent third party, DNV has no financial dependencies on the Organization at the group level, not limited to this verification work.

Place and date: Kobe, Japan, 25 July 2023

DNV Business Assurance Japan K.K.

Akira Sekine  
Lead verifier

Naoki Maeda  
Managing Director

This Verification Opinion is based on the information made available to us and the engagement conditions detailed above. Hence, DNV cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relaying or acting upon this Verification Opinion.

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