



DNV

# VERIFICATION STATEMENT

Project ID: PRJN-719294

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## United Semiconductor Japan Co., Ltd.

### < Verification Objectives >

DNV Business Assurance Japan K.K. (hereinafter, "DNV") has been commissioned by United Semiconductor Japan Co., Ltd. (hereinafter, "the Organization") to perform an independent verification on the non-comprehensive water footprint of a product over the life cycle (Cradle to Gate) of the identified 12-inch wafer reported in the "Report on the water footprint of a product (non-comprehensive water footprint) 2023" (hereinafter, "the Report") prepared by the Organization. The objective of this verification is to confirm that the non-comprehensive water footprint of a product claimed by the Organization has been calculated and reported appropriately based on the calculation standards, and to express an independent opinion.

### < Verification Scope >

The scope of this verification is the non-comprehensive water footprint of a product listed in the Report (see the next page).

### < Calculation and Verification Criteria >

The criteria for calculating and reporting the non-comprehensive water footprint of a product to be verified are based on the LCA calculation policy and related calculation procedures established by the Organization with reference to ISO 14046:2014 and "THE WATER FOOTPRINT ASSESSMENT MANUAL (2011)" and "Product-Category Rules (PCR) for preparing an environmental product declaration (EPD) for Integrated Circuits, PCR 2009:1, version 1.0". On the other hand, the criteria for the verification are ISO 14046:2014 and THE WATER FOOTPRINT ASSESSMENT MANUAL (2011) as well as criteria given to provide for consistent water footprint inventory identification, calculation, monitoring and reporting.

### < Verification Process and Methodology >

The reviews of the above-mentioned data calculation results, relevant documentation and records, and subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfillment of the stated criteria. The quantitative materiality threshold is 5% of the total water footprint of a product.

### < 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 claim of the non-comprehensive water footprint of a product was 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, 26 June 2024

DNV Business Assurance Japan K.K.

Yasuaki Miyamoto

Lead Verifier

Chien Yi Jerry Huang

Technical Reviewer

Naoki Maeda

Representative Director / SCPA  
Senior Vice President

This Verification Statement 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 Statement.

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