



# VERIFICATION STATEMENT

Project ID: PRJN-937042

Page 1 of 2

## Japan Advanced Semiconductor Manufacturing, Inc.

### < Verification Objectives >

DNV Business Assurance Japan K.K. (hereinafter, "DNV") has been commissioned by Japan Advanced Semiconductor Manufacturing, Inc. (hereinafter, "the Organization") to conduct an independent verification of the calculation results for greenhouse gas emissions and energy consumption (hereinafter, "GHG emissions and others") for the FY2024 of the organization. The objective of this verification is to confirm that the GHG emissions and others 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 covers Scope 1 and Scope 2 emissions of the organization (4106-1 Oaza Haramizu, Kikuyomachi, Kikuchi-gun, Kumamoto) for FY 2024.

### < Calculation and Verification criteria >

The criteria for calculating and reporting GHG emissions to be verified are ISO 14064-1:2018 and the GHG protocol. The criterion for verification is ISO 14064-3:2019.

### < Verification Process and Methodology >

The reviews of the GHG emissions and others 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 >

In DNV's opinion, based on a verification conducted at a reasonable assurance level, sufficient and appropriate evidence has been obtained to conclude that the reported GHG emissions and related assertions are fairly stated and appropriately reflect the organization's GHG emissions. 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, 3 September 2025

DNV BUSINESS ASSURANCE JAPAN K.K.

Sahori Murasawa  
Lead Verifier

Koichiro Tanabe  
Technical Reviewer

Naoki Maeda  
Representative Director / SCPA  
Senior Vice President

# VERIFICATION STATEMENT

Project ID: PRJN-937042

Page 2 of 2

## < Period Covered by Calculation >

The period covered by GHG emissions and others verification is from 1 January 2024 through 31 December 2024.

## < Organization Boundary of Verification >

Management Control  Equity Share  Others

## < Type of GHGs Verified >

CO<sub>2</sub>  CH<sub>4</sub>  N<sub>2</sub>O  HFCs  PFCs  SF<sub>6</sub>  NF<sub>3</sub>

## < Amount of GHG emissions and others Verified >

DNV's opinion is that GHG emissions and others are real, transparent, and measurable.

■ Total amount of Scope 1 & 2 emissions	146,125 t-CO <sub>2</sub> e
■ Amount of Scope 1 emissions	14,241 t-CO <sub>2</sub> e
■ Amount of Scope 2 emissions	131,884 t-CO <sub>2</sub> e

The above figures have been verified in the "Japan Advanced Semiconductor Manufacturing, Inc. Greenhouse Gas Inventory Report 2024" (1 September 2025).

Direct GHG emissions from production activities have been offset by acquiring 14,241 t-CO<sub>2</sub>e of J-Credits (IPCC 2019 Tier 2c, AR5 GWP), which were retired on 17 and 22 July 2025.

Non-fossil certificates equivalent to 100 % of the electricity consumed during the reporting period have been obtained.

- Certificate type: Tracking-certified Non-Fossil Certificate

- Quantity: 311,781,600 kWh (equal to electricity consumption)

- Issuing body: Japan Electric Power Exchange (JEPX) / Issuance year: 2024

## < Verification Opinion >

Unmodified Opinion

Modified Opinion

Adverse Opinion