



DNV

VERIFICATION STATEMENT

Project ID: PRJN-917171 (WFP)

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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) 2024" (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 products 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 "Product-Category Rules (PCR) for preparing an environmental product declaration (EPD) for Integrated Circuits, PCR 2009:1, version 1.0" and "The Water Footprint Assessment Manual, published in 2011 (The Water Footprint Network)". On the other hand, the criteria for verification are the DNV verification procedure based on ISO 14064-3:2019.

< 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 fulfilment of the stated criteria. The quantitative materiality threshold is 1% 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, 25 June 2025

DNV Business Assurance Japan K.K.

Hiroyuki Kato

Lead Verifier

Koichiro Tanabe

Technical Reviewer

Naoki Maeda

Representative Director / SCPA
Senior Vice President



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< Information Related to Non-comprehensive Water Footprint Calculations >

Product : 12-inch wafer
Production period : 1 January 2024 – 31 December 2024
Production site : United Semiconductor Japan Co., Ltd., Mie Plant
System Boundary : Cradle to Gate
(From raw material and production and product distribution)
Inventory database used : IDEA version 3.4 (National Institute of Advanced Industrial Science and Technology)

< Results of Water Footprint Calculations >

Product		Water footprint (m ³ /unit)			
		Total	Blue Water	Green Water	Gray Water
12-inch wafer		51.3	23.8	0.0	27.5
Phase	Manufacturing	27.3	14.4	0.0	12.8
	Supplier	24.0	9.3	0.0	14.6

The reported values above are fully covered by the verification.

< Verification Opinion >

- ☒ Unmodified Opinion
☐ Modified Opinion
☐ Adverse Opinion