

# Independent Verification Report on Environmental Information

**To: IBIDEN CO., LTD.**

## 1. Objective and Scope

Japan Quality Assurance Organization (hereafter “JQA”) was engaged by IBIDEN CO., LTD. (hereafter “the Company”) to provide an independent verification on “FY2024 IBIDEN GHG Emissions Calculation Report rev.12” (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 GHG emissions, energy consumption and renewable energy consumption (hereafter “Environmental Information”) in the Report was correctly measured and calculated, in accordance with the “IBIDEN Scope 1, 2 calculation rule rev.18” and the “IBIDEN Scope 3 calculation rule rev.12” established by the Company (hereafter “the Rules”). The purpose of the verification is to evaluate the Environmental Information in the Report objectively and to enhance the credibility of calculation of the Environmental Information in the Report.

\*The fiscal year 2024 of the Company ended on March 31, 2025.

## 2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3”. The scope of this verification assignment covers Scope 1, 2 GHG emissions (Scope1: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, NF<sub>3</sub> and HFCs, Scope2: location-based and market-based), Scope 3 GHG emissions (7 categories: Category 1, 2, 3, 4, 5, 6, 7), energy consumption and renewable energy consumption. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent each of the environmental objects in the Report. The organizational boundaries of this verification are indicated in ANNEX of this verification report.

Our verification procedures include:

- Confirming the integrated functions and the Rules prior to the on-site assessment.
- Conducting on-site verification at three sites for Scope 1, 2 GHG emissions, energy consumption and renewable consumption: Ogaki Plant, Godo Plant of the Company, and MOTOSU FACTORY of IBIDEN BUSSAN CO., LTD. The sampling sites for on-site assessment were selected by the Company.
- On-site assessment to check the Report’s scope and boundaries; monitoring points and sources of Scope 1, 2, energy consumption and renewable consumption; and monitoring and calculation system.
- Confirming the integrated functions for Scope 3 to check the Report’s boundary, calculation scenario and allocation method, monitoring and calculation system and its controls.
- Cross-checking the activity data against evidence.

## 3. Conclusion

Based on the procedures described above, nothing has come to our attention that has caused us to believe that the Company’s Environmental Information in the Report is not materially correct or have 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 Environmental Information in the Report only. There is no conflict of interest between the Company and JQA.



Sumio Asada, Executive Board Director

For and on behalf of Japan Quality Assurance Organization

1-25, Kandasudacho, Chiyoda-ku, Tokyo, Japan

September 25, 2025

\*Please refer to the annex in the next page.

# Independent Verification Report on Environmental Information ANNEX

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## The scope of this verification

Scope 1 <sup>*1</sup>		158,339 t-CO <sub>2</sub> e
Scope 2 <sup>*1</sup>	market-based	121,273 t-CO <sub>2</sub> e
	location-based	279,855 t-CO <sub>2</sub> e
Scope 3		1,268,734 t-CO <sub>2</sub> e
	Category 1 <sup>*1</sup>	751,498 t-CO <sub>2</sub> e
	Category 2 <sup>*2</sup>	434,433 t-CO <sub>2</sub> e
	Category 3 <sup>*1</sup>	52,530 t-CO <sub>2</sub> e
	Category 4 <sup>*3</sup>	9,893 t-CO <sub>2</sub> e
	Category 5 <sup>*4</sup>	14,019 t-CO <sub>2</sub> e
	Category 6 <sup>*2</sup>	1,456 t-CO <sub>2</sub> e
	Category 7 <sup>*2</sup>	4,906 t-CO <sub>2</sub> e
energy consumption <sup>*1</sup>		1,430,687 MWh
renewable consumption <sup>*1</sup>		235,105 MWh

Organizational boundaries of this verification:

\*1 IBIDEN CO., LTD. and its domestic and overseas 16 group companies (35 sites in total)

\*2 IBIDEN CO., LTD. and its domestic and overseas 29 group companies

\*3 IBIDEN CO., LTD. and its 8 overseas group companies (transportation arranged by IBIDEN INDUSTRIES CO., LTD. Only)

\*4 IBIDEN CO., LTD. and its domestic and overseas 15 group companies

\*Please refer to the previous page.