

# 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 “FY2025 IBIDEN GHG Emissions Calculation Report r6” (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.28” and the “IBIDEN Scope 3 calculation rule rev.18” 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 2025 of the Company ended on March 31, 2026.

## 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 for 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: Aoyanagi Plant and Ogaki-Kita Plant of the Company, and Manila Plant of IBIDEN Philippines, Inc. 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  
May 27, 2026

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

# Independent Verification Report on Environmental Information ANNEX

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### The scope of this verification

Scope 1		148,763 t-CO <sub>2</sub> e
Scope 2	market-based	144,263 t-CO <sub>2</sub> e
	location-based	330,684 t-CO <sub>2</sub> e
Scope 3		1,041,707 t-CO <sub>2</sub> e
	Category 1	781,632 t-CO <sub>2</sub> e
	Category 2	178,654 t-CO <sub>2</sub> e
	Category 3	52,459 t-CO <sub>2</sub> e
	Category 4*	8,934 t-CO <sub>2</sub> e
	Category 5	13,764 t-CO <sub>2</sub> e
	Category 6	1,448 t-CO <sub>2</sub> e
	Category 7	4,816 t-CO <sub>2</sub> e
energy consumption		1,443,370 MWh
renewable consumption		260,517 MWh

### Organizational boundaries of this verification

	Company Name	Scope1,2 energy consumption renewable consumption	Scope3 Category						
			1	2	3	4*	5	6	7
1	IBIDEN CO.,LTD.	○	○	○	○	○	○	○	○
2	IBIDEN JUSHI CO., LTD.	○	○	○	○	○	○	○	○
3	IBIDEN BUSSAN CO., LTD.	○	○	○	○	○	○	○	○
4	Nanning Danan Food Co., Ltd.	○	○	○	○	○	○	○	○
5	IBIDEN ENGINEERING CO., LTD.	○	○	○	○	○	○	○	○
6	IBIDEN GREENTEC CO., LTD.	○	○	○	○	○	○	○	○
7	IBIDEN INDUSTRIES CO., LTD.	○	○	○	○	○	○	○	○
8	IBIKEN CO., LTD.	○	○	○	○	○	○	○	○
9	IE · VISION co.,ltd.	○	○	○	○	○	○	○	○
10	TAK CO., LTD.	○	○	○	○	○	○	○	○
11	IBIDEN CHEMICAL CO., LTD.	○	○	○	○	○	○	○	○
12	IBIDEN CAREER TECHNO Corp.	○	○	○	○	○	○	○	○
13	IBIDEN OASIS Co.,Ltd	○	○	○	○	○	○	○	○
14	IBIDEN HUMAN NETWORK Co., Ltd.	○	○	○	○	○	○	○	○
15	IBIDEN Philippines, Inc	○	○	○	○	○	○	○	○
16	IBIDEN Electronics Malaysia SDN. BHD.	○	○	○	○	○	○	○	○
17	IBIDEN Graphite Korea Co., Ltd.	○	○	○	○	○	○	○	○
18	IBIDEN Hungary Kft.	○	○	○	○	○	○	○	○
19	IBIDEN Mexico, S.A. de C.V.	○	○	○	○	○	○	○	○
20	Micro-Mech, Inc.	○	○	○	○	○	○	○	○
21	IBIDEN Fine Ceramics (Suzhou) Co.,Ltd.	○	○	○	○	○	○	○	○
22	L.G. Graphite S.r.l.	○	○	○	○	○	○	○	○
23	IBIDEN Electronics (Shanghai) Co., Ltd.	○	○	○	○	○	○	○	○
24	IBIDEN Europe B.V.	○	○	○	○	○	○	○	○
25	IBIDEN Asia Holdings Pte. Ltd.	○	○	○	○	○	○	○	○
26	IBIDEN Taiwan Co., Ltd.	○	○	○	○	○	○	○	○
27	IBIDEN Singapore Pte Ltd.	○	○	○	○	○	○	○	○
28	IBIDEN Korea Co., Ltd.	○	○	○	○	○	○	○	○
29	IBIDEN Philipinelands Holdings Co., Ltd.	○	○	○	○	○	○	○	○
30	IBIDEN U.S.A. Corp.	○	○	○	○	○	○	○	○

IBIDEN CO., LTD. and its domestic and overseas 29 group companies (43 sites in total)

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

\*Please refer to the previous page.