

# Independent Verification Report

To: Kioxia Corporation

January 11, 2024

2-2-19 Akasaka Minato-ku, Tokyo 107-0052, Japan  
Japan Audit and Certification Organization  
for Environment and Quality (JACO)



President *Hiroyuki Unodera*

Japan Audit and Certification Organization for Environment and Quality (JACO) has been engaged by Kioxia Corporation (hereinafter referred to as "the Organization") to conduct independent verification of its greenhouse gas (GHG) emissions information.

## 1. Purpose and scope of verification

With regard to GHG emissions information of 5 sites of Kioxia Corporation and its subsidiary for fiscal year 2022 (April 1, 2022 to March 31, 2023) published by the "Sustainability, Environment, Climate Change" on the Kioxia Holdings Corporation's website (hereinafter referred to as "website"), verification was conducted. The aim of this verification is to consider the reliability and accuracy of data and to provide a verification opinion.

- Scope 1 and Scope 2 Greenhouse gas emissions
- Scope 3 Category 1, 2, 5, 6, 7 and 11 Greenhouse gas emissions

The Organization revised a part of the data that was used for the verification in response to the verification findings. The responsibility for preparing a calculation report and reporting GHG emissions is in the Organization and our responsibility is to express an opinion on GHG emissions stated in the calculation report on the website by independent standpoint.

## 2. Verification procedure

JACO conducted verification in accordance with ISO 14064-3:2019; Greenhouse gases -Part 3: Specification with guidance for the verification and validation of greenhouse gas statements. We conducted the following activities as part of limited assurance

- hearing to the Organization officials who are responsible for identifying and calculating GHG emissions
- evaluation of the information (data) used to determine the greenhouse gas emissions, the method of applying the calculation criteria, the method of measuring the data and the assumptions adopted by the company, and examination of description of the GHG report
- verification by sampling in order to confirm accuracy of GHG emissions.

## 3. Conclusion

Based on the procedures we have performed and evidence we have obtained, nothing has come to our attention that causes us to believe that the Organization's GHG statements:

- are not materially accurate and are not a fair representation of the GHG emissions as per the scope of work;
- are not prepared in accordance with the methodology which is implemented by the Organization.

It is our opinion that Kioxia Corporation has established appropriate systems for collection, aggregation, and analysis of quantitative data within the scope of our verification.

### Verified greenhouse gas emissions

Scope 1: 680,600 tCO<sub>2</sub>e, Scope 2: 1,899,400 tCO<sub>2</sub>e,  
Scope 3 Category 1: 3,043,200 tCO<sub>2</sub>e, Category 2: 1,450,366 tCO<sub>2</sub>e, Category 5: 33,863 tCO<sub>2</sub>e,  
Category 6: 1,421 tCO<sub>2</sub>e, Category 7: 11,983 tCO<sub>2</sub>e, Category 11: 521,167 tCO<sub>2</sub>e

*Kioxia Corporation and JACO did not have any specific conflicts of interest and carried out verification on an independent basis.*