

Independent Verification Report

To: Kioxia Corporation

January 20, 2025

3-4 Kandakajicho, Chiyoda-ku, Tokyo 101-0045, Japan
Japan Audit and Certification Organization
for Environment and Quality (JACO)

President 
Yoshiaki Okajima

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 manufacturing subsidiary for fiscal year 2023 (April 1, 2023 to March 31, 2024) 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.

- 1) Scope 1 and Scope 2 Greenhouse gas emissions
- 2) Scope 3 Category 1, 2, 3, 4, 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 or document inquiries to the Organization's officials who are responsible for identifying and accounting greenhouse gas emissions;
- Evaluation of the application of the accounting criteria, the method of data measurement, the assumptions adopted by the Organization as well as its basis, and the description of the GHG statement related to the information (data) used to determine the GHG emissions; and
- Verification by sampling in order to confirm accuracy of GHG emissions.

Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

3. Conclusion

Based on the process and procedures conducted, there is no evidence that the Organization's GHG statement:

- is not materially correct and is not a fair representation of GHG data and information;
- has not been prepared in accordance with the related International Standards on GHG quantification, monitoring and reporting, or to relevant national standards or practices.

Verified greenhouse gas emissions

Scope 1: 410,400 tCO₂e, Scope 2: 1,870,400 tCO₂e,
Scope 3 Category 1: 4,596,026 tCO₂e, Category 2: 617,730 tCO₂e, Category 3: 340,479 tCO₂e,
Category 4: 6,343 tCO₂e, Category 5: 26,472 tCO₂e, Category 6: 1,414 tCO₂e,
Category 7: 12,209 tCO₂e, Category 11: 460,014 tCO₂e

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