

The Directors
Wafer Technology Limited
Pascal Close
St Mellons
Cardiff
South Glamorgan
CF3 0LW

11 March 2022

Dear Sirs,

Agreement of the members of Wafer Technology Limited (registered with company number 01829722) (the "Company") to the audit exemption under section 479A of the Companies Act 2006

We, being all the members of the Company, unanimously agree, for the purposes of section 479A(2)(a) of the Companies Act 2006, to the Company adopting the exemption from audit under section 479A of the Companies Act 2006 for the financial year ending 31 December 2021.

Signed for and on behalf of IQE PLC



Name:

Tom Dale, General Counsel & Company
Secretary

Date:

11 March 2022

Signed for and on behalf of Wafer
Technology International Limited



Name:

Tom Dale, General Counsel & Company
Secretary

Date:

11 March 2022

WEDNESDAY



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28/09/2022

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COMPANIES HOUSE