

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

8 March 2021

Dear Sirs,

Agreement of the member of Wafer Technology International Limited (registered with company number 02928144) (the "Company") to the audit exemption under section 479A of the Companies Act 2006

We, being the sole member of the Company, 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 2020.

Signed for and on behalf of IQE PLC



Name:

General Counsel & Company Secretary

Date:

8 March 2021

THURSDAY



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