

The Directors
IQE Silicon Compounds Limited
Pascal Close
St Mellons
Cardiff
South Glamorgan
CF3 0LW

1 July 2025

Dear Sirs,

Agreement of the member of IQE Silicon Compounds Limited (registered with company number 03986643) (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 2024

Signed for and on behalf of IQE PLC



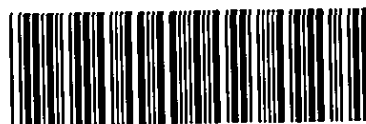
Name

Tom Dale, Company Secretary

Date

1 July 2025

WEDNESDAY



A11 *AE6WRCDF* #217
16/07/2025
COMPANIES HOUSE