

# D&D INVESTMENT INC.

## ISO 14064-1:2018

The Korea Management Registrar Inc. (hereinafter “KMR”) has conducted the verification on the greenhouse gas (hereinafter “GHG”) emission in 2024 of D&D INVESTMENT INC.

### SCOPE

Verification of places of business and emission facilities under the control of D&D INVESTMENT INC.

### STANDARDS

- ISO 14064-1:2018, ISO 14064-3:2019
- IPCC Guidelines for National Greenhouse Gas Inventories (2006)
- Operational guidelines for reporting and certification of the Greenhouse Gas emissions trading scheme (Ministry of Environment, 2024-155)
- WRI/WBCSD GHG Protocol (2013)

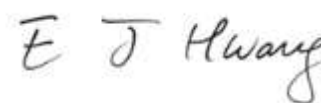
### GHG emissions & Energy consumption

Direct emissions(Scope 1)	Indirect emission(Scope 2)	Other indirect emissions(Scope 3)	Total (tCO <sub>2</sub> eq)
46.508	0	45.162	92
Fuel	Electricity	Steam	Total (TJ)
0.865	2.295	-	3

※ Greenhouse gas emissions and energy consumption by business establishment described in the specification are listed, and indirect emissions exclude emissions (109.851tCO<sub>2</sub>-eq) from the purchase of the Renewable Energy Certificate (REC).

May 14<sup>th</sup>, 2025

Authorized By



CEO Eun Ju, Hwang

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## PROCEDURE

The assurance was conducted by the KMR based on a risk analysis approach and data evaluation. The data and factors applied to the calculation of GHG emissions were determined to be appropriate based on objective evidence.

## INDEPENDENT

KMR does not have any stake in the verified entity and does not conduct verification with biased opinions/views. We have drawn an independent and objective verification conclusion based on the verification standards, and reviewed the every aspect of the verification we performed throughout the entire verification process through internal review.

## LIMITATION

The verification team verified the related reports, information and data presented by the audited institution by sampling or enumeration methods. As a result, there are many inherent limitations, and there may be disagreements in the interpretation of appropriateness. Although we have tried to faithfully perform verification that meets the verification standards, we suggest that errors, omissions, and false statements that could not be found may be latent as the limitations to the verification.

## OPINION

- The assurance engagement was performed to satisfy a limited assurance level, and no significant distortions were found in the verification results
- According to KMR's approach, nothing was found that would lead to a finding that D&D INVESTMENT INC. failed to disclose data and information that was accurate and reliable in all material respects.

## GHG emissions & Energy Consumption

Sites	Direct emissions (Scope 1)	Indirect emissions (Scope 2)	Other indirect emissions (Scope 3)	Total (tCO <sub>2</sub> eq)
D&D INVESTMENT	46.508	109.851	45.162	201.521
Renewable Energy Certificate (REC)	-	-109.851	-	-109.851
<b>Total</b>	<b>46.508</b>	<b>0</b>	<b>45.162</b>	<b>92</b>

Sites	Fuel	Electricity	Steam	Total(TJ)
D&D INVESTMENT	0.865	2.295	-	3.160
Renewable Energy Certificate (REC)	-	-	-	-
<b>Total</b>	<b>0.865</b>	<b>2.295</b>	<b>-</b>	<b>3</b>

Category	Scope 3	Scope 3 emissions (tCO <sub>2</sub> eq)
3	Business travel Fuel- and energy-related activities (not included in scope 1 or scope 2)	20.903
6	Upstream leased assets Business travel	3.610
7	Employee commuting	20.649
<b>Total</b>		<b>45.162</b>

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## RESULTS

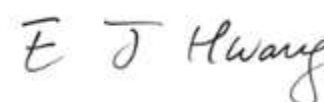
Based on the above assurance criteria, we did not identify any inappropriate calculations or errors for the emissions of major emitting facilities.

※ The abovementioned company is responsible for preparing verification data in accordance with the "Guidelines for Reporting and Certification of Emissions in the Greenhouse Gas Emissions Trading System (Ministry of Environment Notice No. 2021-278)", and KMR's responsibility is limited to the party in the verification contract according to the agreed contract terms, and is not responsible for other decisions, including investment decisions based on this verification statement.

※ The abovementioned company must comply with the use of the certification and logo marks under the contract entered into with KMR.

Mav 14<sup>th</sup>, 2025

Authorized By



CEO Eun Ju, Hwang