



# GHG Verification Statement

## Independent Verification Statement

### SK D&D Co. Ltd.

The Korea Management Registrar Inc. (hereinafter "KMR") has conducted the verification on the greenhouse gas (hereinafter "GHG") emission (Scope 1,2&3) of SK D&D Co. Ltd. (hereinafter "the Company") in 2023.

#### SCOPE

Verification of places of business and emission facilities under the control of the company and its affiliated companies.

#### STANDARDS

- ISO 14064-1:2018, ISO 14064-3:2019
- IPCC Guidelines for National GHG Inventories
- Guidelines for Reporting and Certification of Emissions under the GHG Emissions Trading System
- WRI/WBCSD GHG Protocol

#### 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.

- Interview with the person in charge of data and record management
- Reviewed data and record-keeping processes
- Reviewed sources and criteria for emission factors and parameters
- Reviewed additional evidence provided by the company

#### 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.

#### LIMITATIONS

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.



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### OPINION

- The assurance opinion is based on our approach and the professional judgment of the assurance practitioner. Nothing has come to our attention that causes us to believe that we have not complied with all material aspects of the Assurance Standard.
- The assurance engagement was performed to satisfy a limited assurance level, and the assurance risk is higher than a reasonable assurance level.
- We express that no significant errors were found in the calculation of emissions during the verification process, and that relevant activity data and evidence were appropriately managed and calculated.
- Criticality: meets the criterion, which is less than 5%
- GHG emissions and Energy consumption

| GHG emissions           | Direct emission (Scope1) | Indirect emission (Scope2) | Other indirect emission (Scope3) | Total(tCO <sub>2</sub> eq) |
|-------------------------|--------------------------|----------------------------|----------------------------------|----------------------------|
| Pangyo Ecohub           | 123.103                  | 58.824                     | 37,408.364                       | 37,590                     |
| Jeju Gasiri Power Plant | 12.058                   | -                          | -                                | 12                         |
| Smart Work Centers      | 23.889                   | -                          | -                                | 23                         |
| Episode Seongsu 121     | 79.755                   | -                          | -                                | 79                         |
| Total                   | 238.805                  | 58.824                     | 37,408.364                       | 37,704                     |

  

| Energy consumption      | Fuel  | Electricity | Steam | Total(TJ) |
|-------------------------|-------|-------------|-------|-----------|
| Pangyo Ecohub           | 1.874 | 7.059       | 1.633 | 10        |
| Jeju Gasiri Power Plant | 0.172 | 4.189       | -     | 4         |
| Smart Work Centers      | 0.471 | 2.647       | -     | 3         |
| Episode Seongsu 121     | 1.571 | 2.685       | -     | 4         |
| Total                   | 4.088 | 16.580      | 1.633 | 21        |

※ Total and itemized emissions may differ due to rounding

※ GHG emissions and energy consumption for each business site listed in the statement are listed, and indirect emissions exclude emissions resulting from the purchase of a Renewable Energy Supply Certificate(REC) (792.714tCO<sub>2</sub>-eq).

- Scope 3 emissions

| NO. | Scope 3 Category                           | Emissions(tCO <sub>2</sub> -eq) |
|-----|--|---------------------------------|
| 3   | Fuel- and energy-related activities        | 86.717                          |
| 6   | Business travel                            | 34.388                          |
| 7   | Employee commuting                         | 240.783                         |
| 8   | upstream leased assets                     | 202.789                         |
| 13  | downstream transportation and distribution | 8,052.772                       |
| 15  | Investments                                | 28,790.915                      |

### 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.

June 17, 2024

Authorized By

*E J Hwang*

CEO Eun Ju Hwang