

VITZROCELL Co.,Ltd.

The Korea Management Registrar Inc. (hereinafter “KMR”) has conducted the verification on the greenhouse gas(here in after “GHG”) emission(Scope 1,2) in 2023, 2024, 2025 of VITZROCELL Co.,Ltd.

●● PURPOSE & SCOPE

The purpose of this verification is to present an independent verification opinion on the greenhouse gas emissions inventory and the scope of the verification is as follows.

- Verification of places of business and emissions facilities under the control of VITZROCELL Co.,Ltd.

●● STANDARDS

- ISO 14064-3:2019
- ISO 14064-1:2018
- IPCC Guidelines for National Greenhouse Gas Inventories (2006)
- Guidelines on Emission Reporting and Certification under the Greenhouse Gas Emissions Trading Scheme (Ministry of Environment, 2025-64)
- WRI/WBCSD GHG Protocol(2013)

●● 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 VITZROCELL Co.,Ltd. failed to disclose data and information that was accurate and reliable in all material respects.
- Criticality : meets the criterion, which is less than 5%

●● GHG emissions & Energy Consumption

	Direct emissions (Scope 1)	Indirect emissions (Scope 2)	Other indirect emissions (Scope 3)	Total (tCO ₂ eq)
2023	21	11,546	-	11,567
2024	20	12,320	-	12,339
2025	16	11,796	-	11,812

	Direct emissions (Scope 1)	Indirect emissions (Scope 2)	Other indirect emissions (Scope 3)	Total (TJ)
2023	0.41	99.60	-	100.01
2024	0.39	106.27	-	106.66
2025	0.31	101.76	-	102.07

※ Note : Total amount and the sum of emissions by item may differ by rounding.

●● RESULTS

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

As a result, we express "unmodified" opinion.

※ The entity shall be responsible for preparing the verification materials in accordance with relevant laws and standards, and KMR's responsibility shall be limited to the parties to the verification contract under the terms and conditions agreed upon, and shall not be responsible for any other decisions, such as investments based on this verification opinion.

※ The company shall comply with the use of accreditation and logo marks under the agreement agreed with KMR.

Mar, 17, 2026