

CORPORATE GREENHOUSE GASES VERIFICATION OPINION

DONGJIN ENGINEERING CO., LTD

23, Gapsangongdan-gil, Angang-eup, Gyeongju-si, Gyeongsangbuk-do, Republic of Korea

Intertek Korea has verified DONGJIN ENGINEERING CO., LTD's direct(Scope 1) and indirect(Scope 2) greenhouse gas emissions and confirms that the reported GHG emissions have been appropriately calculated in compliance with the relevant regulations and standards.

Reporting period : Year 2022, 2025 (Jan ~ Dec)

Year	Direct Emission (Scope 1)		Indirect Emission (Scope 2)		Total (tCO ₂ eq)	
	Stationary Combustion	Mobile Combustion	*Location	**Market	Location	Market
2022	-	3.054	2,056.089	2,056.089	2,059.143	2,059.143
2025	-	2.091	2,138.555	2,138.555	2,140.646	2,140.646
SCOPE1, 2 Total (tCO ₂ eq)					4,199.789	4,199.789

* Location-based: Scope 2 emissions calculated based on the average emission intensity of the national power grid.

** Market-based: Scope 2 emissions calculated by reflecting the emission characteristics of electricity actually purchased through 'contractual instruments'.

This verification has been conducted in accordance with ISO 14064-3:2019 and complies with the requirements of ISO 14064-1:2018, ISO 14065:2020, and ISO 14066:2023.

For details regarding the verification, you may refer to the corresponding this verification opinion.

Verification Opinion Number:
ITRKSKGHV06136

Verification Opinion Issue Date:
15 July 2026




JACK KIM
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APPENDIX I: VERIFICATION REPORT

Introduction

DONGJIN ENGINEERING CO., LTD requested independent verification of “Greenhouse gas emissions from for the reporting 01.01.2022 to 12.31.2022, and 01.01.2025 to 12.31.2025” from Intertek Testing Services Korea Ltd. Intertek Testing Services Korea Ltd. conducted a third-party result verification of greenhouse gas emissions and this verification is based on agreed-upon scope, purpose, and applied standards.

Objective

The purpose of this verification is to determine whether the information, data, and results included in the greenhouse gas emissions conducted by DONGJIN ENGINEERING CO., LTD are appropriate based on objective evidence. This verification confirms that DONGJIN ENGINEERING CO., LTD's reported direct and indirect greenhouse gas emissions have received reasonable verification for Scope 1 & Scope 2 emissions in accordance with the requirements of ISO 14064-3:2019.

Standards and Scope

This document is a verification opinion on the greenhouse gas emissions reported at the DONGJIN ENGINEERING CO., LTD business site.

- Criteria
 - Verification guideline for management of GHG Emissions Trading Scheme provided by Ministry of Environment, Republic of Korea
 - ISO 14064-1:2018 (Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals)
 - ISO 14064-3:2019 (Specification with guidance for the verification and validation of greenhouse gas statements)
 - 2006 IPCC Guidelines for National Greenhouse Gas Protocol
 - Hyundai Motors ·Kia Partners Greenhouse Gas Manual [Ver. 2.0, 2026.02.]

The scope of the verification included assessment of accuracy and reliability of the greenhouse gas emissions of DONGJIN ENGINEERING CO., LTD.

- Greenhouse gas Reporting period
 - Jan 2022 ~ 31 Dec 2022
 - 01 Jan 2025 ~ 31 Dec 2025
- Target locations of the verification

Headquarter	23, Gapsangongdan-gil, Angang-eup, Gyeongju-si, Gyeongsangbuk-do, Republic of Korea
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Level of assurance and materiality

- Level of assurance : Limited assurance

This verification was conducted at a limited guarantee level using the verification procedures of Intertek Testing Services Korea Ltd.

Note: In limited assurance verification, the scope of evidence collection is less than that of reasonable assurance verification. Limited assurance verification focuses on collected data rather than directly verifying raw data at the workplace. As a result, limited assurance verification has a significantly lower level of assurance than reasonable assurance verification.

- Materiality threshold: $\pm 5\%$ for the total sum

This verification is considered materially misleading if the value of the error more than 5% of the total inventory for the subject matter of the verification.

Note: Materiality refers to the concept that individual or aggregate errors, omissions, or misstatements can impact your GHG emissions and inform your decision-making. Materiality is therefore used to identify information that, if omitted or incorrectly stated, could result in an overall incorrect estimate GHG emissions and ensure that such material inconsistencies are absent or minimized.

Methodology

This verification is conducted in accordance with the verification procedures of Intertek Testing Services Korea Ltd. The following activities were conducted as part of evidence collection.

- Agreement on verification level, objectives, criteria, organizational scope and materiality level;
- Review processes and procedures to establish organizational boundaries to ensure relevance of emissions reporting across direct and indirect sources;
- Ensure that secondary data is referenced from reliable or credible sources;
- Review of adequacy and suitability of greenhouse gas calculation procedures, including calorific value and emission coefficient, etc. applied to activity data and emission calculations;
- Interviews with employees of the target company or subsidiary within the scope of verification;
- Review data and information systems and methodologies for the collection, aggregation, analysis, and review of information used to determine greenhouse gas emissions;
- Random sample testing of evidence and data values to determine greenhouse gas emissions;
- Strategic analysis and risk assessment based on submitted Greenhouse Gas Report.

Limitations of Verification

This verification has inherent limitations that may arise in the process of applying the verification standards and methods to the emissions data shown in the DONGJIN ENGINEERING CO., LTD Greenhouse Gas Report, and there may be errors, omissions, or false entries that are not found.

Qualification and Independence

Intertek Testing Services Korea Ltd. implements and maintains a comprehensive management system and liability system that satisfies the accreditation requirements of ISO 14065:2020 and ISO/IEC 17029:2019. Additionally, we

comply with the Code of Ethics for Certified Public Accountants of the International Ethics Standards Board for Accountants (IESBA).

Intertek Testing Services Korea, Ltd. ensures that appropriately qualified verification examiners are selected based on qualifications, training, and experience. The results of all verification and certification assessments are reviewed internally by management to ensure that the approach applied is rigorous and transparent.

Intertek Testing Services Korea, Ltd. has conducted only this verification review for greenhouse gas emissions of DONGJIN ENGINEERING CO., LTD, so it does not violate independence and fairness.

Conclusions

As a result of the verification based on Intertek Testing Services Korea Ltd.'s approach, DONGJIN ENGINEERING CO., LTD's greenhouse gas emissions were presented fairly and factually in all material respects and in accordance with the standards and standards applied and no errors, omissions, or false facts were identified within the assurance level.

No significant errors have been detected in the calculation of emissions during the verification process, and the related activity materials and evidence have been appropriately managed to ensure accurate calculation. Therefore, the verification team presents a final 'appropriate' opinion.

This opinion is based on verification at a limited assurance level and was derived based on the verification team's professional judgment.

Intertek Testing Services Korea Ltd. does not assume any obligation or responsibility to any other person or organization. DONGJIN ENGINEERING CO., LTD is responsible for collecting, compiling, and presenting analysis of all data and information related to carbon footprint emissions and maintaining effective internal controls. If this verification opinion is disclosed, it must be disclosed in complete form.

THIS VERIFICATION OPINION IS VALID ONLY FOR THE SCOPE OF APPLICATION, VERIFICATION PURPOSE, EXPLANATION, AND STANDARDS SPECIFIED IN THE VERIFICATION OPINION.

Reviewer : Kyrie Choi



Lead Verifier : Timothy Choi

