

Verification Opinion

Organization(Responsible party): Korea Circuit Co., Ltd.

- **Organization (Responsible party) address:** 9 Gangchon-ro 139beon-gil, Danwon-gu, Ansan-si, Gyeonggi-do
- **Verification Objective:** This verification objectives to fairly reflect greenhouse gas data and information to ensure accuracy and without material discrepancies to provide a third-party verification opinion on Korea Circuit Co., Ltd.'s 2023~2025 greenhouse gas emissions statement.
- **Verification Scope:** 2023~2025 Scope 1 & 2 Direct and Indirect Greenhouse Gas Emissions from Korea Circuit, Korea Circuit Plant 2 and Korea Circuit Plant3
 - **Reporting and Verification Period:** Greenhouse gas emissions for the three-year period from January 1, 2023 to December 31, 2025
 - **Organizational Boundary:** Korea Circuit, Korea Circuit Plant 2 and Korea Circuit Plant3
 - **Reporting Boundary:** Direct Greenhouse Gas Emissions (Scope 1), Indirect Greenhouse Gas Emissions (Scope 2)
 - **Excluded Sources:** None.
- **Reporting and Verification Criteria:** ISO 14064-1:2018 / ISO 14064-3:2019 / GHG Protocol / Guidelines for Reporting and Verification of GHG Emissions in the Emissions Trading System (K-ETS) / BSI's Verification Manual of GHG Emissions
- **Materiality Level:** A level of 5% of total emissions is applied for material discrepancies (errors, omissions, or miss statements)
- **Level of Assurance:** Reasonable Level of Assurance
- **Verification Process and Limitations:** Verification activities were conducted on the greenhouse gas emission information and data provided by the organization, including document review, risk analysis and interviews with responsible personnel, evaluation of monitoring and control systems through observation and investigation, and data verification through sampling recalculation, tracking, cross-checking, and adjustment. This verification process may be affected by limiting factors such as the limitations of the provided data and sampling and carries an inevitable risk that material discrepancies may go undetected due to these limitations.
 - Korea Circuit Co., Ltd. is responsible for the preparation and fair presentation of the GHG statement and report in accordance with the agreed criteria. BSI Group Korea is responsible for expressing an opinion on the GHG statement based on the verification.
- **Verification Data:** The results of verifying the data in the organization's GHG Report, which includes the greenhouse gas statement, are as follows. Details, including the boundary, method, limitations, and assumptions for estimating emissions by scope and category, are described in the verification report

(Unit: tCO₂eq)

Plant	2023				2024				2025			
	GHG Emissions (tCO ₂ eq)			Energy Consumption (TJ)	GHG Emissions (tCO ₂ eq)			Energy Consumption (TJ)	GHG Emissions (tCO ₂ eq)			Energy Consumption (TJ)
	Scope1	Scope2	Total		Scope1	Scope2	Total		Scope1	Scope2	Total	
Korea Circuit	2,956.355	57,834.314	60,790	1,191	2,135.757	66,236.629	68,372	1,373	1,814.113	66,644.525	68,458	1,382
Korea Circuit Plant2	772.985	37,542.571	38,315	743	606.334	34,417.9	35,024	682	1,326.405	35,681.843	37,008	710



Korea Circuit Plant3	798.378	26,278.652	27,077	499	631.8	27,318.948	27,950	523	2,369.25	31,053.51	33,422	600
Total	4,527.718	121,655.538	126,182	2,433	3,373.891	127,973.477	131,346	2,578	5,509.768	133,379.879	138,888	2,692

(Note: The scope were classified according to the GHG Protocol, and market-based power emissions and offset emissions were not included

▪ **Verification Result: Verified as Satisfactory**

As a result of conducting verification at a limited assurance level in accordance with verification processes and procedures, no material discrepancies were found that could be included in the greenhouse gas reports and statements prepared by Korea Circuit Co., Ltd. and no evidence could be found that the greenhouse gas data and information were unfair.

- BSI Group Korea is independent and has no financial interest in Korea Circuit Co., Ltd. This 3rd party Verification Opinion has been prepared for Korea Circuit Co., Ltd. solely for the purposes of verifying its statement relating to its GHG emissions, more particularly described in the scope above. It was not prepared for any other purpose. In making this Statement, BSI Group Korea has assumed that all information provided to it by Korea Circuit Co., Ltd. is true, accurate and complete. BSI Group Korea accepts no liability to any third party who place reliance on this statement.
- **Issuing body of verification opinion:** BSI Group Korea (Address: 8th Floor, Taehwa Building, Insadong 5-gil, Jongno-gu, Seoul)
- **Verification Team Leader:** Chongkwan Kim (Lead verifier)
- **Independent reviewer:** Jangseop Lee (Lead verifier)
- **Number of Verification Opinion:** GHGEV 839006

For and on behalf of BSI:

Issue Date: 15/06/2026

Managing Director of BSI Korea, SeongHwan Lim