

Hanmi Fine Chemical Co., Ltd.

The Korea Management Registrar Inc. (hereinafter "KMR") has conducted the verification on the greenhouse gas(hereinafter "GHG") emission(Scope 1,2) in 2025 of Hanmi Fine Chemical Co., Ltd.(hereinafter "the company").

●● PURPOSE & SCOPE

The purpose of this verification is to independently assess the following based on objective evidence.

- Conformity with the verification criteria
- The accuracy of the GHG emissions and removals reported by the company

The scope of this verification covers the GHG emissions report provided by the company, as well as all facilities and emission sources under the operational control of the company.

●● STANDARDS

- Guidelines on Emission Reporting and Certification under the Greenhouse Gas Emissions Trading Scheme (Ministry of Environment Notice No.2025-64)
- Verification Guidelines for the Operation of the GHG Emissions Trading Scheme (Ministry of Environment Notice No.2025-165)
- Guidelines on the Operation of Greenhouse Gas and Energy Target Management System (Ministry of Environment Notice No.2025-165)
- IPCC Guidelines for National Greenhouse Gas Inventories (2006)

●● PROCEDURE

KMR conducted on-site verification based on a risk analysis approach and data evaluation, and assessed the appropriateness of the data and parameters applied in the calculation of GHG emissions based on objective evidence. KMR verified the GHG emissions for the reporting period using reasonable methods in accordance with the verification guidelines.

●● INDEPENDENCE

KMR has no conflict of interest with the company and does not perform verification with biased opinions or perspectives. KMR derived an independent and objective verification conclusion based on the verification criteria, and reviewed the entire verification process through an independent review.

●● LIMITATION

KMR verified the relevant reports, information, and data provided by the company through sampling and, where applicable, full inspection methods. However, there are inherent limitations, and differences in interpretation regarding conformity may exist. Although efforts were made to conduct a thorough verification in accordance with the verification criteria, undetected errors, omissions, or misstatements may still exist, which are presented as limitations of the verification.

●● GHG emissions and Energy Consumption

Unit : GHG (ton CO₂_eq) / Energy (TJ)

Year \ GHG	Scope 1		Scope 2		Total
2025	31.961		11,577.468		11,609
Year \ Energy	Fuel	Electricity		Steam	Total
2025	0.475	216.42		52.792	269

*The total emissions value may differ by ±1 ton CO₂_eq due to rounding during the aggregation process.

●● RESULTS

KMR prepared the GHG report in accordance with the agreed verification criteria.

- The verification of GHG emissions was conducted to achieve a reasonable level of assurance in accordance with the verification criteria.
- It has been verified that the data were properly collected, prepared, and reported in accordance with the verification criteria, and that emissions from key emission sources (accounting for 95% of total GHG emissions) have been calculated and reported without omission.
- Materiality: Meets the threshold of less than 5%

It has been verified that emissions from key emission sources have been calculated and reported without omission.

The verification confirms conformity with the verification objectives, scope, and criteria, and an “unmodified” opinion is expressed.

※ The company is responsible for preparing verification data in accordance with relevant laws and standards, and KMR's responsibility is limited to the company under the agreed contractual terms. KMR does not assume responsibility for any other decisions, such as investment decisions, made based on this verification statement.

※ The company shall comply with the use of certification marks and logos in accordance with the agreement with KMR.

April 14, 2026

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