

# Verification Opinion

Organization (Responsible party): **HL D&I Halla Co., Ltd.**

- **Organization (Responsible party) address:** 289 Olympic-ro, Songpa-gu, Seoul, Republic of Korea
- **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 the 2025 Scope 1, 2 & 3 greenhouse gas emission statements of HL D&I Halla and three domestic subsidiaries (Scope 1 & 2)
- **Verification Scope:** HL D&I Halla Scope 1, 2, 3 and 3 Subsidiaries Scope 1 & 2 Greenhouse Gas Emissions
- **Reporting and Verification Period:** GHG emissions for the one-year period from January 1 to December 31, 2025
- **Organizational Boundary:** HL D&I Halla (Headquarters, Business Offices, Domestic Construction and Civil Engineering Sites), Mokpo New Port Operations (Office), HL Logis & Co (Headquarters), HL Ecotec (Headquarters, Offices, Construction Sites)
- **Reporting Boundary:** Direct greenhouse gas emissions (Scope 1) and indirect greenhouse gas emissions (Scope 2) for HL D&I Halla, Mokpo New Port Operations, HL Logis & Co and HL Ecotec/ Among HL D&I Halla's other indirect emissions (Scope 3), Category 1, Category 2, Category 3, Category 5, Category 6 and Category 7
- **Excluded Sources:** HL D&I Halla Scope 3 Category 4, Category 8~15
- **Reporting and Verification Criteria:** ISO 14064-1:2018 / ISO 14064-3:2019 / GHG Protocol / Guideline for Reporting and Certification of Emissions in the Greenhouse Gas Emissions Trading Scheme
- **Materiality Level:** A level of 5% of total emissions is applied for material discrepancies (errors, omissions, or miss statements)
- **Level of Assurance:** Limited 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.
  - HL D&I Halla 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: ton CO<sub>2</sub>eq]

| HL D&I Halla Co., Ltd.                             | Scope 1 Direct<br>GHG emissions | Scope 2 Indirect<br>GHG emissions | Total GHG<br>emissions in 2025 |
|----------------------------------------------------|---------------------------------|-----------------------------------|--------------------------------|
| Headquarters                                       | 451.818                         | 206.247                           | 658                            |
| Business Offices                                   | 22.389                          | 20.098                            | 42                             |
| domestic construction &<br>civil engineering sites | 5,732.185                       | 8,584.576                         | 14,316                         |
| Total Emissions                                    | 6,206                           | 8,810                             | 15,017                         |

[Unit: ton CO2eq]

| Subsidiaries                        | Scope 1 Direct GHG emissions | Scope 2 Indirect GHG emissions | Total GHG emissions in 2025 |
|-------------------------------------|------------------------------|--------------------------------|-----------------------------|
| Mokpo New Port Operations Co., Ltd. | 12.260                       | 511.019                        | 523                         |
| HL Logis & Co., Ltd.                | 47.583                       | 264.840                        | 312                         |
| HL Ecotec Co., Ltd.                 | 18.746                       | 22.175                         | 40                          |
| Total Emissions                     | 78                           | 798                            | 876                         |

(Note: Scope and category were classified according to the GHG Protocol. Scope 2 indirect greenhouse gas emissions are region-based; market-based and offset emissions are not reflected)

[Unit: ton CO2eq]

| HL D&I Hanla Co., Ltd. Scope 3 Category         |                                                                                                     | Scope 3 Other Indirect GHG emissions |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------|--------------------------------------|
| Category 1 (Purchased Goods & Services)         | Purchasing of raw materials / Purchasing of services from domestic construction site subcontractors | 374,590.855                          |
| Category 2 (Capital Goods)                      | Acquired tangible assets                                                                            | 13.704                               |
| Category 3 (Fuel and Energy Related Activities) | Upstream fuel and energy emissions not included in Scope 1 & 2 emission                             | 1,261.738                            |
| Category 5 (Disposal of workplace waste)        | Disposal of waste generated at headquarters and sites                                               | 1,283.171                            |
| Category 6 (Business travels)                   | Business travels using personal vehicles                                                            | 47.246                               |
| Category 7 (Employee commuting)                 | Transportation for employees commuting at headquarters and sites                                    | 1,037.887                            |
| Total Emissions                                 |                                                                                                     | 378,234                              |

- **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 HL D&I Halla, 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 HL D&I Halla. This 3rd party Verification Opinion has been prepared for HL D&I Halla 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 HL D&I Halla 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:** Seungjoon Yang (Lead verifier)
- **Independent reviewer:** Yeonwoo Jo (Lead verifier)
- **Number of Verification Opinion:** GHGEV 840475

For and on behalf of BSI:



Issue Date: 10/05/2026

Head of Operation, NEA, SeongHwan Lim