

# Verification Opinion

## nepes corporation

### Scope

The GHG Emissions of nepes corporation' Cheongju 1 campus and Cheongju 2 campus in the calendar year of 2024.

The verification calculated Scope 1, 2, 3 GHG emissions based on the activity data from the GHG Emission Report for business sites of nepes.

- Complying with the suggestion of WRI/WBCSD GHG Protocol, the sources and the quantity of GHG emissions are calculated by applying operational control approach.
- Scope 1,2 emissions were calculated based on fixed combustion emissions, mobile combustion emissions, indirect emissions and other emissions.
- Scope 3 emissions related to fuel- and energy- related activities (not included in Scopes 1 or 2), waste generated in operations.

### Assurance level of verification

Limited Level of Assurance

### Data Verified

nepes corporation' GHG emissions in 2024 are as follows:

[Unit: ton CO<sub>2</sub>-e/yr]

Category	Scope1	Scope2	Total
Cheongju 1 campus	652	7,403	8,055
Cheongju 2 campus	1,266	14,536	15,802
Annual emissions in 2024	1,918	21,939	23,857

Category		Scope3
Category 3	Fuel- and energy- related activities (not included in Scopes 1 or 2)	3,720
Category 5	Waste generated in operations	315
Annual emissions in 2024		4,035

\* The total emissions can differ to a cut-off decimal point

### GHG Criteria & Protocols used for Verification

This verification was performed at the request of nepes applying the following criteria and guidelines:

- ISO14064-1:2018 and ISO14064-3:2019
- WBCSD/WRI GHG Protocol
- IPCC GHG Guidance – Revised 2006
- Guideline for Reporting and Certification of Amounts of Emissions in the Greenhouse Gas Emission Permits Trading Scheme
- BSI GHGEV Manual

The standard confidentiality principle of BSI Group Korea was applied to all verification activities.

### Verification Opinion

As a result of the verification in accordance with the protocols and the best practice listed above, it is the opinion of BSI that:

- The verification was conducted with activity data and evidence provided by nepes based on a limited level of assurance.
- No material misstatement during the verification process for emissions was found and no evidence could be found that the activity data and relevant evidence were not properly managed. Therefore, the BSI Group Korea Verification Team provides a verification opinion that is "appropriate".

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For and on behalf of  
BSI:

Managing Director Korea, SeongHwan Lim

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