

Verification Opinion

Organization(Responsible party): **MandoBrose**

- **Organization (Responsible party) address:** 75, Cheomdan-daero 60beon-gil, Yeonsu-gu, Incheon, 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 MandoBrose's 2025 greenhouse gas emissions statement.
- **Verification Scope:** 2025 Scope 1, 2, 3 Direct and Indirect GHG Emissions from Domestic and Overseas Sites
- **Reporting and Verification Period:** GHG emissions for the one-year period from January 1 to December 31, 2025
- **Organizational Boundary:** Domestic and Overseas Sites (China)
- **Reporting Boundary:** Direct Greenhouse Gas Emissions (Scope 1), Indirect Greenhouse Gas Emissions (Scope 2), Other Indirect Greenhouse Gas Emissions (Scope 3) Category 1~12
- **Excluded Sources:** Scope 3 Category 13~15
- **Reporting and Verification Criteria:** ISO 14064-1:2018 / ISO 14064-3:2019 / GHG Protocol
- **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.
 - MandoBrose 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

Country	Business Site	Scope1 Direct Emission [tCO ₂ eq]	Scope2 Indirect Emission [tCO ₂ eq]	Total Emission in 2025 [tCO ₂ eq]	Total Energy Consumption in 2025 [TJ]
MandoBrose Total		181	5,570	5,751	82.464
Korea	MBCo	109	2,869	2,979	65.238
China	MBZ	72	2,701	2,773	17.226

(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: tCO₂eq]

Category	Scope3 Other Indirect Emissions		
	Korea (MBCo)	China (MBZ)	Total
MandoBrose Total	95,395	64,023	159,418
1. Purchased goods & services	60,302	59,600	119,902
2. Capital goods	4,118	2,722	6,839
3. Fuel- and energy- related activities	949	586	1,534
4. Upstream transportation & distribution	332	607	939
5. Waste generated in operations	16	27	44
6. Business travel	105	8	113
7. Employee commuting	279	133	412
8. Leased assets	-	173	173
9. Upstream transportation & distribution	784	167	951
10. Processing of sold products	254	-	254
11. Use of sold products	28,230	-	28,230
12. End- of- life treatment of sold products	27	-	27

■ **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 MandoBrose, 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 MandoBrose. This 3rd party Verification Opinion has been prepared for MandoBrose 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 MandoBrose 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:** Eunsoon Jung (Lead verifier)
- **Independent reviewer:** Seungjoon Yang (Lead verifier)
- **Number of Verification Opinion:** CFV 845297

For and on behalf of BSI:

Issue Date: 05/05/2026

Head of Operation, NEA, SeongHwan Lim