

GHG Emission Verification Opinion

NAVER Corporation

1. Verification Scope

Korean Standards Association has conducted verification for GHG emissions based on GHG report provided by NAVER Corporation which includes Scope1 and Scope2 emissions.

2. Verification Standards and Guidelines

To conduct verification activities, verification team applied verification standards and guidelines. The standards and guidelines are as follows.

- Guidance for reporting and verification of GHG emissions trading scheme (No. 2025-28 provided by Ministry of Environment, Republic of Korea)
- Verification Guidelines for the Operation of the Greenhouse Gas Emission Trading System(No. 2024-169 provided by Ministry of Environment, Republic of Korea)
- 2006 IPCC Guidelines, KS I ISO 14064-1: 2018 and KS I ISO 14064-3: 2019

3. Level of Assurance

NAVER Corporation's GHG emissions satisfies the under Reasonable Assurance (less than $\pm 5.0\%$ of total emissions).

4. Verification Conclusion

As a result of verification activities, verification team has found no significant errors, omissions, and misstatements. Therefore, Korean Standards Association confirms that following emissions data are adequately quantified.

• 2024 GHG Emissions(Scope1, Scope2)

(Unit : tCO₂eq)

No	Business Site	Location-based			Market-based		
		Scope1	Scope2	Total	Scope1	Scope2	Total
1	DataCenter GaK (Chuncheon)	48.685	64,338.938	64,387	48.685	64,338.938	64,387
2	GreenFactory	59.579	3,951.498	4,011	59.579	3,024.298	3,083
3	Connect One	554.222	1,027.806	1,582	554.222	1,027.806	1,582
4	Partner Square	55.374	682.533	737	55.374	682.533	737
5	Leased Offices	27.071	162.573	189	27.071	162.573	189
6	1784	376.073	8,594.890	8,970	376.073	3,246.861	3,622
7	Tech1 Tower	68.616	5,052.422	5,121	68.616	5,052.422	5,121
8	DataCenter GaK (Sejong)	303.710	42,162.270	42,465	303.710	42,162.270	42,465
Total		1,493.330	125,972.930	127,462	1,493.330	119,697.700	121,186

※ Note 1 : The final emissions may be subject to change based on the results of the government's conformity assessment.

※ Note 2 : Decimal place is not considered when calculating the emission of each workplace.

May 27, 2025



KOREAN STANDARDS ASSOCIATION