



Greenhouse gas emissions Verification Statement

19 June 2025

Digital Garage, Inc.

Japan Management Association
GHG Certification Center
Masahiko Maeda, Senior Executive



1. Objective and Scope of Verification

Japan Management Association GHG Certification Center (JMACC) was commissioned by Digital Garage, Inc. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the following greenhouse gas (GHG) emissions information within the organizational boundary*¹ in its fiscal year 2024 Monitoring Report (hereinafter, referred to as “the Report”) from 1 April 2024 to 31 March 2025.

1) SCOPE 1 GHG emissions;

Direct CO₂ emissions within the organizational boundary by using city gas, LPG, gasoline and natural gas

2) SCOPE 2 GHG emissions;

Indirect CO₂ emissions within the organizational boundary by using electricity and district heating

The objective of this verification is to confirm that the monitoring data in the Organization’s applicable scope have been correctly calculated and reported in line with the criteria of the monitoring procedure*², and to express our views as a third party. The Organization’s responsibility is to prepare the Report and report the monitoring data, and JMACC’s responsibility is to express our views on the monitoring data of the Report as a third party.

2. Procedure of Verification

GHG emissions information in the Report was verified by JMACC in accordance with the requirement of ISO14064-3:2019 (Greenhouse gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements), and following processes were implemented:

- Assessment including visiting Organization’s office, regarding the information to specify the GHG emissions in the Report, monitoring procedure and related documents
- Interviews with persons in charge of preparing the Report
- Interviewing with persons in charge of monitoring of DG CAMP AKIYA Yokosuka City to confirm the monitoring data and the data collection processes
- Verifying the evidence for confirmation of the accuracy of GHG emissions information by sampling

3. Conclusion of Verification

Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's GHG emissions information in the Report of the fiscal year 2024 were not calculated and reported in conformance with the criteria in all material respects.

SCOPE	Verified GHG emissions (t-CO ₂ e) ^{*5}
SCOPE 1 ^{*4}	43
SCOPE 2 ^{*3,4} (Market-based)	737
SCOPE 2 ^{*4} (Location-based)	1,129

NOTE:

*1 : Organizational boundary

• Digital Garage, Inc. (2 bases) and group company (17 corporations) below

DG Financial Technology, Inc.

DG Business Technology, Inc. (formerly DG Commerce Inc., formerly NaviPlus Co., Ltd., formerly Scudetto Corporation)

DG FutureTech India Private Limited

Crypto Garage, Inc.

BI Garage, Inc.

DG Communications Co., Ltd.

Academie du Vin Co., Ltd.

Engagement Gateway, Inc.

DG Ventures, Inc.

DG Strategic Investment, Inc.

DG Incubation, Inc.

DK Gate, Inc.

D2 Garage, Inc.

ECONTEXT, Inc.

Digital Garage US, Inc.

Digital Garage Development, LLC.

Open Network Lab & ESG I Investment Limited Partnership

*2 : Monitoring procedure of SCOPE 1 and 2

“Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.7)”, and the “Calculation manual” prepared by the Organization

*3 : Domestic emission factor for electricity consumption: Adjusted emission factor under GHG emissions reporting system of Japan

*4 : Overseas emission factor for electricity and fossil fuels consumption :

• India : Central Electricity Authority (CEA) “CO₂ Baseline Database for the Indian Power Sector User Guide Version 20.0 December 2024”

• United States : U.S. Environmental Protection Agency (EPA) “2025 GHG Emission Factors Hub”

*5 : Amount of SCOPE 1,2 (t-CO₂e) is round down in decimal places