

Greenhouse gas emissions Verification Statement

15 June 2026

Digital Garage, Inc.

Japan Management Association
Sustainability Center
Masahiko Maeda, Senior Executive



1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) 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 2025 Monitoring Report (hereinafter, referred to as “the Report”) from 1 April 2025 to 31 March 2026.

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 JMASusC’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 in accordance with the requirements 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 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
- Visiting the Head Office to confirm the monitoring boundary, data collection processes, and physical monitoring points of supplied energy
- 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 2025 was not calculated and reported in conformance with the criteria in all material respects.

Verified GHG emissions (t-CO ₂ e) ^{*6}	
SCOPE 1 ^{*3}	43
SCOPE 2 ^{*4} (Market-based)	962
SCOPE 2 ^{*5} (Location-based)	1,146

NOTE:

*1 : Organizational boundary : Digital Garage, Inc. (2 bases) and group companies (25 corporations) below

- DG Financial Technology, Inc.
- DG Business Technology, Inc.
- DG FutureTech India Private Limited
- SCORE.Co.,Ltd.
- Crypto Garage, Inc.
- BI.Garage, Inc.
- DG COMMUNICATIONS Co., Ltd.
- Academie Du Vin, Inc.
- 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
- Open Network Lab II Investment Limited Partnership
- DG Feelist, Inc.
- econtext Asia Limited
- Brain Scan Technologies, Inc.
- New Context Services, Inc.
- ONL, Inc.
- DG Ventures US, Inc.

*2 : Monitoring procedure of SCOPE 1 and 2

“Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.8)”, and the “Calculation manual” prepared by the Organization

*3 : Emission factors for Overseas fuels

USA : "2025 GHG Emission Factors Hub" published by the U.S. Environmental Protection Agency (EPA)

*4 : Emission factor (Market-based)

- Emission factor for electricity in Japan : Basic emission factors for each electricity supplier and menu under Japan’s Mandatory GHG Accounting and Reporting System
- Emission factor for electricity in Overseas : Same as Emission factor for Location-based

*5 : Emission factor (Location-based)

- Emission factor for electricity in Japan : Basic emission factors for each general electricity transmission and distribution utility under Japan’s Mandatory GHG Accounting and Reporting System
- Emission factor for electricity in Overseas : “CO₂ Baseline Database for the Indian Power Sector User Guide Version 21.0 November 2025” published by the Central Electricity Authority (CEA) for India, and "2025 GHG Emission Factors Hub" published by the U.S. Environmental Protection Agency (EPA) for the United States

*6 : Amount of SCOPE 1,2 (t-CO₂e) is rounded down in decimal places.