

Verification Opinion



31 January 2023
Opinion No : SGS23/079

Mr. Eiichiro Ikeda
Director, Representative Officer and CEO
HOYA Corporation
20F Nittochi Nishishinjuku Building, 6-10-1
Nishi-Shinjuku, Shinjuku-ku, Tokyo, Japan

Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by HOYA Corporation (hereinafter referred to as "the Organization") to conduct independent verification based on Criteria of Verification (ISO14064-3: 2019 and the SGS verification protocol) regarding the data prepared by the Organization on the scope of verification (hereinafter referred to as "the statement"). The objective of this verification is to confirm that the statement in the Organization's applicable scope has been correctly calculated and reported in the statement in conformance with the criteria, and to express our views as a third party. The Organization is responsible for the preparation and fair presentation of the statement.

Scope

The scope of verification is Scope 1 and 2 emissions, and energy consumption.

The period subject to report is from 01 April 2021 to 31 March 2022.

Refer to the attached sheet for the detailed scope of verification.

Procedure of Verification

The statement was verified in accordance with Criteria of Verification, and the following processes were implemented at a limited level of assurance:

- Verification of the calculation system: Interviews on the measurement, tabulation, calculation and reporting methods employed by the Organization as well as review of related documents and records
- Verification of the statement: On-site verification and review of vouchers conducted at Matsushima Factory and Nagasaka Factory, and analytical procedures and interviews for other sites in the scope of verification carried out at the Headquarters.

The criteria for this review are based on GHG Emissions Calculation and Reporting Manual Ver.4.8, IEA Emission Factors of 2020, DEFRA Conversion-Factor of 2021 and the procedures specified by the Organization.

Conclusion

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 statement was not calculated and reported in conformance with the criteria.

SGS Japan Inc. affirms our independence from the Organization, being free from bias and conflicts of interest with the Organization.

For and on behalf of SGS Japan Inc
Yokohama business Park North Square I
134, Good-cho, Hodogaya-ku, Yokohama
Senior Executive & Director
Knowledge

Yuji Takeuchi



The details of the scope of verification

The scope		The boundary	The statement
1	The performance data Scope1 and 2 include energy related greenhouse gas emissions Energy consumption ✕Excluding the vehicles which run outside of the sites	63 production sites (domestic: 10, overseas: 53) and 45 non-production domestic sites (including 10 aggregation unit that summarizes small sites of the Organization)	Scope 1: 15.8 thousand t- CO₂ Scope 2: 506.2 thousand t- CO₂