Verification Opinion

17 August 2026
Opinion No：SGS26/079

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 Scope 2 emissions, Scope 3 emissions and energy consumption.
The period subject to report is from 01 April 2025 to 31 March 2026.
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 voucher review conducted at Nagasaka Plant, documentary verification and evidence verification at the head office for HOYA LENS THAILAND LTD. Ayutthaya1 Plant, and analytical procedures and interviews for the other sites in the scope of verification carried out at the head office

The criteria for this review are based on the GHG Emissions Calculation and Reporting Manual Ver.6.1, IEA Emission Factors of 2023, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain, Ver. 2.7, Database of emissions unit values on the same Accounting Ver. 3.5, IDEA v. 3.5 and the procedures specified by the Organization.

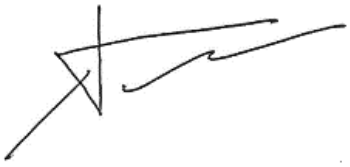
Conclusion

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.

Attached file

For and on behalf of SGS Japan Inc.
Yokohama business Park North Square Ⅰ
134, Godo-cho, Hodogaya-ku, Yokohama
Business Assurance
Head of Certification/Accreditation

Yuji Takeuchi



This document is issued by the Company under its General Conditions of Service accessible at www.sgs.com/terms_and_conditions.htm.
Attention is drawn to the limitation of liability, indemnification and jurisdiction issues defined therein. Any holder of this document is advised that information contained hereon reflects the Company's findings as the time of its intervention only and within the limits of Client's instruction, if any. The Company's sole responsibility is to Client and this document does not exonerate parties to transaction from exercising all their rights and obligations under the transaction documents. Any unauthorized alteration, forgery or falsification of the content or appearance of this document is unlawful and offenders may be prosecuted to the fullest extent of the law.

17 August 2026
Opinion No：SGS26/079

The details of the scope of verification

The Scope		The Boundary	The Statement
1	Scope 1,2 from energy related CO_2 emissions ※1	-66 production sites (domestic: 10, overseas: 56) and 199 non-production sites (including 10 aggregation units that summarize small sites of the Organization) -17 non-production sites based on estimates ※2	Scope 1 : 18.1 thousand t-CO_2 Scope 2 Location : 460.4 thousand t-CO_2 Market : 347.2 thousand t-CO_2
2	Energy consumption	-66 production sites (domestic: 10, overseas: 56) and 199 non-production sites (including 10 aggregation units that summarize small sites of the Organization) -17 non-production sites based on estimates ※2	1,031,306 MWh
3	Scope 1 from non-energy related CO_2, CH_4, N_2O, HFC, PFC and SF_6 emissions	-66 production sites (domestic: 10, overseas: 56)	4.9 thousand t-CO_2
4	Scope 3 (Category 1)	The consolidated companies of the Organization	651.4 thousand t-CO_2
5	Scope 3 (Category 10)	Processing of the following products sold ※3 Eyeglass lenses, Glass Disks for HDDs, Mask blanks, FPD photomasks, Optical glass/optical lenses	1000.6 thousand t-CO_2

※1: Fuel consumption of leased vehicles and electricity consumption at leased warehouses (right-of-use assets) are partially estimated.
※2: Energy usage is limited to electricity
※3: For some products, upstream GHG emissions associated with fuels used and fuel used to electricity generation are not included in the calculation.

This document is issued by the Company under its General Conditions of Service accessible at www.sgs.com/terms_and_conditions.htm.
Attention is drawn to the limitation of liability, indemnification and jurisdiction issues defined therein. Any holder of this document is advised that information contained hereon reflects the Company's findings as the time of its intervention only and within the limits of Client's instruction, if any. The Company's sole responsibility is to Client and this document does not exonerate parties to transaction from exercising all their rights and obligations under the transaction documents. Any unauthorized alteration, forgery or falsification of the content or appearance of this document is unlawful and offenders may be prosecuted to the fullest extent of the law.