

検証意見書

2021年4月08日
意見書番号：SGS21/003

浜松ホトニクス株式会社
代表取締役社長
晝馬 明様

検証目的

SGSジャパン株式会社(以下、当社)は、浜松ホトニクス株式会社(以下、組織)からの依頼に基づき、組織が作成した検証対象(以下、GHG等に関する主張)について、検証基準(ISO14064-3:2006及び当社の検証手順)に基づいて検証を実施した。本検証業務の目的は、組織の対象範囲にかかるGHG等に関する主張について、判断基準に照らし適正に算定・報告されているかを独立の立場から確認し、第三者としての意見を表明することである。

検証範囲

検証対象は、Scope 1 及び Scope2、エネルギー消費量、Scope 3 である。
対象期間は2019年10月1日～2020年9月30日である。
詳細な検証対象範囲は別紙参照。

検証手順

本検証業務は、検証基準に則り、限定的保証水準にて次の手続きを実施した。

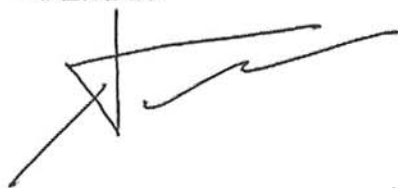
- 算定体制の検証：検証対象の測定・集計・算定・報告方法に関する質問、及び関連資料の閲覧
- 定量的データの検証：豊岡製作所及び新貝工場の現地検証及び証憑突合、中央研究所でのその他検証対象範囲に対する分析的検証及び質問

判断基準は、温室効果ガス排出量算定・報告マニュアル(Ver.4.4)及びサプライチェーンを通じた温室効果ガス排出量算定に関する基本ガイドライン(Ver.2.3)、サプライチェーンを通じた組織の温室効果ガス排出等の算定のための排出原単位データベース(Ver.3.0)、組織が定めた手順を用いた。

結論

前述の要領に基づいて実施した検証手続の範囲において、組織のGHG等に関する主張が、判断基準に従って、算定及び報告されていないと認められる重要な事項は発見されなかった。
なお、当社は、組織から独立しており、公平性を損なう可能性や利害の抵触はない。

SGSジャパン株式会社
認証・ビジネスソリューションサービス 事業部長 竹内 裕二
上級経営管理者




検証対象範囲の詳細

検証対象		検証範囲	GHGに関する主張
1	Scope 1 (エネルギー起源) (非エネルギー起源) ※組織が定めた範囲		11,689 t-CO ₂ (8,915 t-CO ₂) (2,774 t-CO ₂)
2	Scope 2	国内 生産拠点 7事業所 研究拠点 3事業所 非生産拠点 9事業所	42,359 t-CO ₂
3	エネルギー消費量 (原油換算) ※敷地外の移動体の燃料は除く		30,296 kl
4	Scope 3 (カテゴリー1)	国内事業所全体	292,242 t-CO ₂

Verification Statement



08 April 2021
Statement No : SGS21/003

Mr. Akira Hiruma
President and CEO
Hamamatsu Photonics K.K.

Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by Hamamatsu Photonics K.K. (hereinafter referred to as "the Organization") to conduct independent verification based on Criteria of Verification (ISO14064-3: 2006 and the SGS verification protocol) regarding the data prepared by the Organization on the scope of verification (hereinafter referred to as "the assertion"). The objective of this verification is to confirm that the assertion in the Organization's applicable scope has been correctly calculated and reported in the assertion in conformance with the criteria, and to express our views as a third party.

Scope

The scope of verification is Scope 1 and 2 emissions, energy consumption, and Scope3 emissions. The period subject to report is from 1 October 2019 to 30 September 2020. Refer to the attached sheet for the detailed scope of verification.

Procedure of Verification

The assertion 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 assertion: On-site verification and review of vouchers conducted at the Toyooka Factory and the Shingai Factory, and analytical procedures and interviews for other sites in the scope of verification carried out at the Central Research Laboratory

The criteria for this review are based on the GHG Emissions Calculation and Reporting Manual Ver4.4, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain, Ver. 2.3 and Emission Factor Database on the same Accounting Ver. 3.0 and the protocol 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 assertion 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
Senior Executive & Director
Certification and Business Enhancement

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.

The details of the scope of verification

The scope	The boundary	The assertion
1	The performance data Scope 1 (Energy related greenhouse gas emissions) (Non-energy related greenhouse gas emissions) ※Scope defined by the organization	11,689 t-CO ₂ (8,915 t-CO ₂) (2,774 t-CO ₂)
2	The performance data Scope 2	42,359 t-CO ₂
3	Energy consumption (Crude oil equivalent) ※Excluding the vehicles which run outside of the sites	30,296 kl
4	Scope 3 (category 1)	292,242 t-CO ₂