



NIKON
SUSTAINABILITY
REPORT **2023**

GRI Content Index

Universal Standards

GRI 1: Foundation	
Statement of use	Nikon has reported in accordance with the GRI Standards for the period 1 April 2022 to 31 March 2023.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not currently available

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable

Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
GRI 2: General Disclosures 2021			
2-1	Organizational details	○	p.007 Corporate Information Nikon Group Companies [Web Page] https://www.nikon.com/company/corporate/group/
2-2	Entities included in the organization's sustainability reporting	○	p.002 About Sustainability Report 2023 Securities Report (in Japanese)
2-3	Reporting period, frequency and contact point	○	p.002 About Sustainability Report 2023
2-4	Restatements of information	○	p.002 About Sustainability Report 2023
2-5	External assurance	○	D-55, 56 Independent Practitioner's Assurance [Data Index]
2-6	Activities, value chain and other business relationships	○	p.007 Corporate Information p.097-100 Supply Chain Management Securities Report (in Japanese)
2-7	Employees	○	D-26 Employee Composition [Data Index] D-27 Composition Ratio by Gender/Age by Management and Employee Type of Nikon [Data Index] D-36 Number of Part-Time and Temporary Employees [Data Index]
2-8	Workers who are not employees	△	D-36 Number of Part-time and Temporary Employees [Data Index]

2-9	Governance structure and composition	○	<p>p.013-015 Sustainability Promotion System p.139 Corporate Governance</p> <p>D-48 Directors and Officers [Data Index]</p> <p>Corporate Governance Organization [Web Page] https://www.nikon.com/company/ir/governance/organization/</p> <p>Directors, Officers and Executive Fellows [Web Page] https://www.nikon.com/company/corporate/management/</p>
2-10	Nomination and selection of the highest governance body	○	<p>Corporate Governance Guideline [Web Page] https://www.nikon.com/company/ir/governance/organization/guideline/</p>
2-11	Chair of the highest governance body	○	<p>Corporate Governance Organization [Web Page] https://www.nikon.com/company/ir/governance/organization/</p>
2-12	Role of the highest governance body in overseeing the management of impacts	○	<p>p.013-015 Sustainability Promotion System p.016-017 Stakeholder Engagement p.020 Materiality Inspection p.139 Corporate Governance</p>
2-13	Delegation of responsibility for managing impacts	○	<p>p.013-015 Sustainability Promotion System p.139 Corporate Governance p.143-144 Risk Management</p> <p>Corporate Governance Organization [Web Page] https://www.nikon.com/company/ir/governance/organization/</p>
2-14	Role of the highest governance body in sustainability reporting	○	<p>p.013-014 Sustainability Promotion System > System</p>
2-15	Conflicts of interest	○	<p>Corporate Governance Guideline [Web Page] https://www.nikon.com/company/ir/governance/organization/guideline/</p>
2-16	Communication of critical concerns	○	<p>p.139 Corporate Governance p.143-144 Risk Management</p>
2-17	Collective knowledge of the highest governance body	○	<p>p.013-014 Sustainability Promotion System > System p.112 Human Rights Training</p>
2-18	Evaluation of the performance of the highest governance body	○	<p>Corporate Governance Organization > Evaluation of the Board of Directors' Effectiveness [Web Page] https://www.nikon.com/company/ir/governance/organization/</p>

2-19	Remuneration policies	○	Corporate Governance Organization > Compensation of Directors and Officers [Web Page] https://www.nikon.com/company/ir/governance/organization/ D-50 Compensation for Directors [Data Index] D-51 Compensation Amount for Each Director [Data Index]
2-20	Process to determine remuneration	○	Corporate Governance Organization > Compensation of Directors and Officers [Web Page] https://www.nikon.com/company/ir/governance/organization/ Securities Report (in Japanese)
2-21	Annual total compensation ratio	○	D-52 Compensation at Nikon of President and Average Annual Salary of Employees [Data Index]
2-22	Statement on sustainable development strategy	○	p.003-005 Message from the President p.006 Message from the Officer in Charge of Sustainability

<p>2-23</p>	<p>Policy commitments</p>	<p>○</p>	<p>p.007 Corporate Philosophy/Corporate Vision p.011 Sustainability Policy p.050 Environmental Strategy > Long-Term Environmental Vision and Medium-Term Environmental Goals p.109 Respecting Human Rights > Basic Approach p.115 Diversity, Equity & Inclusion > Basic Approach p.125 Nikon Group Health and Safety Activity Policies</p> <p>Nikon Code of Conduct https://www.nikon.com/company/sustainability/management/codeofconduct/ Nikon Human Rights Policy https://www.nikon.com/company/sustainability/society-labor/human-rights/human_rights_policy.pdf Nikon Long-Term Environmental Vision https://www.nikon.com/company/sustainability/environment/environment_vision.pdf Nikon Environmental Activity Policy https://www.nikon.com/company/sustainability/environment/environment_policy.pdf Nikon Global Diversity, Equity & Inclusion Policy https://www.nikon.com/company/sustainability/society-labor/dei/dei_policy.pdf Global Tax Policy www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf Nikon Group Information Security Policy https://www.nikon.com/company/sustainability/governance/risk-management/security_policy.pdf Nikon Corporate Citizenship Policy https://www.nikon.com/company/sustainability/citizenship/ Nikon Anti-Bribery Policy https://www.nikon.com/company/sustainability/governance/compliance/anti-bribery_policy.pdf Nikon CSR Procurement Standards https://www.jp.nikon.com/company/corporate/procurement/pdf/csr-procurement1_3_e.pdf Nikon Group Privacy Protection Statement https://www.nikon.com/privacy/group/</p>
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2-24	Embedding policy commitments	○	<p>p.008-009 Overview of the Medium-Term Management Plan p.011-012 Our Approach to Sustainability p.013-015 Sustainability Promotion System p.039-043 Ensuring Quality and Safety p.056-057 Environmental Management System p.101-104 Promoting CSR Procurement p.107-113 Respecting Human Rights p.114-123 Diversity, Equity & Inclusion p.124-129 Employees' Health and Safety p.139 Corporate Governance p.143-144 Risk Management</p> <p>Corporate Governance Organization [Web Page] https://www.nikon.com/company/ir/governance/organization/</p>
2-25	Processes to remediate negative impacts	○	<p>p.015 Main Achievements for the Fiscal Year Ended March 2022 in Relation to the Ten Principles of the UN Global Compact p.056 Environmental Management System p.111 Initiatives for Preventing Human Rights Violations p.133-134 Code of Conduct Hotline (Reporting and Consulting System)</p>
2-26	Mechanisms for seeking advice and raising concerns	○	<p>p.099 Procurement Hotline p.109 Human Rights Initiatives > System p.133-134 Code of Conduct Hotline (Reporting and Consulting System)</p>
2-27	Compliance with laws and regulations	○	<p>p.055 Environmental Management Promotion System > Environmental Governance > Legal Violations * In fiscal year 2022, there were no fines or sanctions for violation of environmental laws and regulations imposed on the Nikon Group.</p> <p>p.135 Prevention of Bribery * In fiscal year 2022, no cases of violation of anti-bribery-related laws and regulations occurred in the Nikon Group.</p> <p>p.145 Response to Information Security Incidents *There have been no major information security incidents involving the payment of fines or compensation in the past three years.</p>
2-28	Membership associations	○	<p>p.014-015 Participation in International Initiatives p.017 List of Main Affiliated Organizations Related to Sustainability p.054 Participation in Environmental Initiatives and Outreach to Society</p>
2-29	Approach to stakeholder engagement	○	<p>p.016-017 Stakeholder Engagement</p>
2-30	Collective bargaining agreements	○	<p>p.113 Labor Relations D-40 Number of Employees Represented by an Independent Labor Union [Data Index]</p>

GRI 3: Material Topics			
3-1	Process to determine material topics	<input type="radio"/>	p.020-025 Sustainability Materiality
3-2	List of material topics	<input type="radio"/>	p.020-025 Sustainability Materiality

Topic Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable

Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
Materiality 1 Creating Social Value Through Core Technologies			
3-3	Management of material topics	○	p.027-034 Materiality 1 Creating Social Value Through Core Technologies
Materiality 2 Ensuring Trustworthiness by Maintaining and Increasing Quality			
3-3	Management of material topics	○	p.035-046 Materiality 2 Ensuring Trustworthiness by Maintaining and Increasing Quality
416: Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	○	p.042-043 Ensuring Safety of Products and Services
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	○	p.042-043 Ensuring Safety of Products and Services *The number of serious product accidents relating to safety for fiscal year 2022 was zero.
417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	○	p.043 Ensuring Safety of Products and Services > Information Provision for Safe Use p.084-085 Management and Reduction of Hazardous Chemical Substances in Products
417-2	Incidents of non-compliance concerning product and service information and labeling	○	p.043 Ensuring Safety of Products and Services > Information Provision for Safe Use *In fiscal year 2022, there were no violations of laws, regulations, etc. with regard to safety labeling and information provision.
417-3	Incidents of non-compliance concerning marketing communications	○	*In fiscal year 2022, there were no violations of laws or self-regulations with regard to marketing communications.
Materiality 3 Promoting a Decarbonized Society			
3-3	Management of material topics	○	p.047-049 Environment p.050-054 Environmental Strategy p.055-061 Environmental Management Promotion System p.062-074 Materiality 3 Promoting a Decarbonized Society
201: Economic Performance 2016			
201-2	Financial implications and other risks and opportunities due to climate change	○	p.057-058 Environment-Related Risk Management System p.071-074 Disclosures in Accord with the TCFD Recommendations

302: Energy 2016			
302-1	Energy consumption within the organization	○	p.066 Changes in CO ₂ Emissions from Energy Consumption and Changes in Energy Consumption p.067 Utilizing Renewable Energy D-6 Energy Consumption [Data Index] D-7 Energy Consumption (MWh Conversion) [Data Index] D-8 Ratio of Renewable Energy to Electricity Consumption [Data Index]
302-2	Energy consumption outside of the organization	△	p.063-064 Greenhouse Gas Emissions Across Our Supply Chain D-5 GHG Emissions List Breakdown by Scope and Category (2) [Data Index]
302-3	Energy intensity	○	p.066 Changes in CO ₂ Emissions from Energy Consumption and Changes in Energy Consumption D-6 Energy Consumption [Data Index]
302-4	Reduction of energy consumption	○	p.066 Changes in CO ₂ Emissions from Energy Consumption and Changes in Energy Consumption p.068-69 Greenhouse Gas Reduction Measures at Business Facilities D-6 Energy Consumption [Data Index] D-7 Energy Consumption (MWh Conversion) [Data Index]
302-5	Reductions in energy requirements of products and services	△	p.065 Initiatives to Reduce Greenhouse Gas Emissions in Products
305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	○	p.063-064 Greenhouse Gas Emissions Across Our Supply Chain p.066-069 Initiatives to Reduce Greenhouse Gas Emissions at Business Facilities D-4 GHG Emissions List Breakdown by Scope and Category [Data Index] D-9 CO ₂ Emissions from Energy Consumption [Data Index] D-10 Breakdown of Greenhouse Gas Emissions [Data Index] D-11 CO ₂ from Nonenergy Consumption and Other Greenhouse Gases Emissions [Data Index]
305-2	Energy indirect (Scope 2) GHG emissions	○	p.063-064 Greenhouse Gas Emissions Across Our Supply Chain p.066-069 Initiatives to Reduce Greenhouse Gas Emissions at Business Facilities D-4 GHG Emissions List Breakdown by Scope and Category [Data Index] D-9 CO ₂ Emissions from Energy Consumption [Data Index] D-10 Breakdown of Greenhouse Gas Emissions [Data Index] D-12 CO ₂ Emissions Reduction through the Use of Renewable Energy [Data Index]

305-3	Other indirect (Scope 3) GHG emissions	○	<p>p.063-064 Greenhouse Gas Emissions Across Our Supply Chain p.065 Initiatives to Reduce Greenhouse Gas Emissions in Products p.070 Initiatives to Reduce Greenhouse Gas Emissions in Distribution</p> <p>D-5 GHG Emissions List Breakdown by Scope and Category (2) [Data Index] D-13 GHG Emissions from Distribution in Japan, International Shipment and Distribution outside Japan [Data Index]</p>
305-4	GHG emissions intensity	○	<p>p.066 Initiatives to Reduce Greenhouse Gas Emissions at Business Facilities</p> <p>D-9 CO₂ Emissions from Energy Consumption [Data Index]</p>
305-5	Reduction of GHG emissions	○	<p>p.063-064 Greenhouse Gas Emissions Across Our Supply Chain p.065 Initiatives to Reduce Greenhouse Gas Emissions in Products p.066-069 Initiatives to Reduce Greenhouse Gas Emissions at Business Facilities p.070 Initiatives to Reduce Greenhouse Gas Emissions in Distribution</p> <p>D-4, 5 GHG Emissions List Breakdown by Scope and Category [Data Index] D-9 CO₂ Emissions from Energy Consumption [Data Index] D-10 Breakdown of Greenhouse Gas Emissions [Data Index] D-11 CO₂ from Nonenergy Consumption and Other Greenhouse Gases Emissions [Data Index] D-12 CO₂ Emissions Reduction through the Use of Renewable Energy [Data Index] D-13 GHG Emissions from Distribution in Japan, International Shipment and Distribution outside Japan [Data Index]</p>
305-6	Emissions of ozone-depleting substances (ODS)	○	<p>p.084 Abolition of All Ozone-Depleting Substances</p>
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	○	<p>p.087 Nikon Group's PRTR and VOCs</p> <p>D-20 PRTR Survey Results [Data Index] D-21 Volatile Organic Compounds (VOCs) Emissions [Data Index]</p> <p>Environmental Data by Plants/Manufacturing Companies in Japan (in only Japanese) [Web Page] https://www.jp.nikon.com/company/sustainability/environment/data/</p>

Materiality 4 Promoting Resource Circulation			
3-3	Management of material topics	○	p.047-049 Environment p.050-054 Environmental Strategy p.055-061 Environmental Management Promotion System p.075-082 Materiality 4 Promoting Resource Circulation
GRI 301: Materials 2016			
301-1	Materials used by weight or volume	△	p.058 Business Activities and the Environment
301-2	Recycled input materials used	△	p.059 Eco-friendly Product Development p.076-077 3R Initiatives for Products and Packaging
301-3	Reclaimed products and their packaging materials	△	p.076-077 3R Initiatives for Products and Packaging D-13 Sales Trends of Refurbished Semiconductor Lithography Systems (For IC) [Data Index]
303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	○	p.080-082 Protection of Water Resources
303-2	Management of water discharge-related impacts	○	p.080 Appropriate Wastewater Treatment p.088 Prevention of Air, Water and Soil Pollution
303-3	Water withdrawal	○	p.058 Business Activities and the Environment p.080 Water Risk Assessments p.081 Water Withdrawal and Discharge > Changes in Water Withdrawal, Breakdown of Water Withdrawal D-17 Water Withdrawal [Data Index]
303-4	Water discharge	○	p.058 Business Activities and the Environment p.080 Water Risk Assessments p.081 Water Withdrawal and Discharge > Changes in Water Withdrawal, Breakdown of Water Withdrawal D-18 Water Discharge [Data Index]
303-5	Water consumption	○	p.080 Water Risk Assessments p.081 Water Withdrawal and Discharge > Changes in Freshwater Consumption D-19 Water Consumption [Data Index]

306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	○	p.078-079 Initiatives Aimed at Reducing Waste, Etc.
306-2	Management of significant waste-related impacts	○	p.078-079 Initiatives Aimed at Reducing Waste, Etc. *Nikon Group does not import, or export hazardous wastes or other wastes specified in the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.
306-3	Waste generated	○	p.058 Business Activities and the Environment p.078 Waste Reduction Performance D-15 Amount of Waste (Waste plus Resources with Economic Value), Total waste used/recycled/sold, and Final landfill waste [Data Index] D-16 Breakdown (by Category) of Waste (Waste plus Resources with Economic Value) Generated by Nikon Group in Japan (Fiscal Year 2022) [Data Index]
306-4	Waste diverted from disposal	○	p.078-079 Initiatives Aimed at Reducing Waste, Etc. D-15 Amount of Waste (Waste plus Resources with Economic Value), Total waste used/recycled/sold, and Final landfill waste [Data Index] D-16 Breakdown (by Category) of Waste (Waste plus Resources with Economic Value) Generated by Nikon Group in Japan (Fiscal Year 2022) [Data Index]
306-5	Waste directed to disposal	○	p.078-079 Initiatives Aimed at Reducing Waste, Etc. D-15 Amount of Waste (Waste plus Resources with Economic Value), Total waste used/recycled/sold, and Final landfill waste [Data Index]
Materiality 5 Preventing Pollution and Conserving Ecosystems			
3-3	Management of material topics	○	p.047-049 Environment p.050-054 Environmental Strategy p.055-061 Environmental Management Promotion System p.083-093 Materiality 5 Preventing Pollution and Conserving Ecosystems
304: Biodiversity 2016			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	△	p.089-090 Biodiversity Conservation > Basic Approach
304-2	Significant impacts of activities, products, and services on biodiversity	○	p.089-090 Biodiversity Conservation > Basic Approach p.091 Paper Usage with Consideration for Biodiversity
304-3	Habitats protected or restored	○	p.093 Support for Biodiversity Conservation and Restoration

304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	×	Reason for omission: We are currently considering methods to appropriately assess the relationship between our business and biodiversity.
Materiality 6 Building a Resilient Supply Chain			
3-3	Management of material topics	○	p.095-106 Materiality 6 Building a Resilient Supply Chain
204: Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	○	p.097 The Nikon Group's Supply Chain > Regional Procurement Amount Ratio, Regional Partner Ratio D-22 Regional Procurement Amount Ratio and Partner Ratio at Production Sites (Fiscal Year 2022) [Data Index]
308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	○	p.105-106 Promoting Green Procurement *With the business contract requirement to follow Nikon Environment Standards, all new suppliers meets the environmental standards. D-24 Environmental Partner Certifications [Data Index]
308-2	Negative environmental impacts in the supply chain and actions taken	○	p.063-064 Reduction of Greenhouse Gases in the Supply Chain p.065 Promoting CO ₂ Reductions with our Procurement Partners p.106 Results of Fiscal Year 2022 Assessment D-23 Assessment Achievements [Data Index]
414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	○	p.101-104 Promoting CSR Procurement *When selecting new suppliers, we conduct a CSR assessment in advance to confirm they meet our management standard, and we do not enter into contracts with suppliers that do not meet our management standard.
414-2	Negative social impacts in the supply chain and actions taken	○	p.097-100 Supply Chain Management p.101-104 Promoting CSR Procurement D-23 Assessment Achievements [Data Index]

Materiality 7 Respecting Human Rights			
3-3	Management of material topics	○	p.107-113 Materiality 7 Respecting Human Rights
202: Market Presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	△	p.111 Initiatives for Preventing Human Rights Violations > Details of the Human Rights and Labor Survey p.121 Fair Treatment and Evaluation D-51 Ratio at Nikon of Basic Salary and Remuneration of Women to Men (Fiscal Year 2022) [Data Index] Recruitment Information > Application Requirements of Clerical Staffs for New Graduates in 2023 (in only Japanese) [Web Page] https://www.jp.nikon.com/company/recruitment/portal/newgraduates/recruit/requirements_jim.html Recruitment Information > Application Requirements of Technical Staffs for New Graduates in 2023 (in only Japanese) [Web Page] https://www.jp.nikon.com/company/recruitment/portal/newgraduates/recruit/requirements_tec.html
202-2	Proportion of senior management hired from the local community	○	D-28 Proportion of Management Hired from the Local Community outside Japan [Data Index]
402: Labor/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes	△	p.113 Labor Relations
406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	△	p.109 Human Rights Initiatives > Organizational System p.133-134 Code of Conduct Hotline (Reporting and Consulting System) D-47 Use of Reporting and Consulting System (Fiscal Year 2022) [Data Index]
407: Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	○	p.101-104 Promoting CSR Procurement p.111 Initiatives for Preventing Human Rights Violations
408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	○	p.101-104 Promoting CSR Procurement p.111 Initiatives for Preventing Human Rights Violations

409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	○	p.101-104 Promoting CSR Procurement p.111 Initiatives for Preventing Human Rights Violations
Materiality 8 Diversity, Equity & Inclusion			
3-3	Management of material topics	○	p.114-123 Materiality 8 Diversity, Equity & Inclusion
401: Employment 2016			
401-1	New employee hires and employee turnover	○	D-29 Number and Rate of New Hires [Data Index] D-33 Number and Rate of Turnover [Data Index]
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	○	p.118-120 Creating a Comfortable Working Environment
401-3	Parental leave	○	p.119 Creating a Comfortable Working Environment > Supporting Balanced Care for Children and Other Family Members D-37 Number of Employees Taking Childcare Leave [Data Index] D-37 Return-to-Work Rates after Childcare Leave [Data Index] D-38 Retention Rates after Childcare Leave [Data Index]
404: Training and Education 2016			
404-1	Average hours of training per year per employee	○	p.122 Human Resource Development > Major Initiatives D-39 Annual Number of Training Days per Employee at Nikon [Data Index]
404-2	Programs for upgrading employee skills and transition assistance programs	○	p.117 Supporting Senior Employees in the Workplace p.122-123 Human Resource Development
404-3	Percentage of employees receiving regular performance and career development reviews	○	p.121 Fair Treatment and Evaluation *Nikon conducts target assessment interviews of all employees biannually and there is no difference in evaluations based on gender.

405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	○	p.116-117 Promoting Advancement of Women in the Workplace D-27 Composition ratio by gender/age by management and employment type of Nikon (As of March 31, 2022) [Data Index] D-31 Age Group [Data Index] D-48 Directors and Officers (As of March 31, 2023) [Data Index] D-49 Number of Women and Non-Japanese Appointed as Nikon Group Directors/Officers and Corporate Auditors [Data Index]
405-2	Ratio of basic salary and remuneration of women to men	○	D-51 Ratio at Nikon of Basic Salary and Remuneration of Women to Men (Fiscal Year 2022) [Data Index]
Materiality 9 Employees' Health and Safety			
3-3	Management of material topics	○	p.124-129 Materiality 9 Employees' Health and Safety
403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	○	p.126 Employees' Health and Safety > System
403-2	Hazard identification, risk assessment, and incident investigation	○	p.126-128 Raising Health and Safety Management Standards
403-3	Occupational health services	○	p.126-128 Raising Health and Safety Management Standards
403-4	Worker participation, consultation, and communication on occupational health and safety	○	p.113 Labor Relations p.126 Employees' Health and Safety > System
403-5	Worker training on occupational health and safety	○	p.126-128 Raising Health and Safety Management Standards
403-6	Promotion of worker health	○	p.128 Maintaining and Improving Employee Health
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	○	p.126-128 Raising Health and Safety Management Standards
403-8	Workers covered by an occupational health and safety management system	○	p.125-129 Employees' Health and Safety *All Nikon group employees are covered by our occupational health and safety management system.

403-9	Work-related injuries	○	<p>p.126-128 Raising Health and Safety Management Standards</p> <p>D-40 Occupational Accidents Attributed/Related to Work [Data Index] D-41 Frequency Rate of Lost Time Accidents (1 or More Days) [Data Index] D-42 Severity Rate of Lost Time Accidents (1 or More Days) [Data Index] D-43 Occupational Accidents Requiring Time Off (1 or More Days) [Data Index] D-44 Fatalities [Data Index] D-46 Number of People with Major Injuries and Illnesses Due to Occupational Accidents (Fiscal Year 2022) [Data Index]</p>
403-10	Work-related ill health	○	<p>p.126-128 Raising Health and Safety Management Standards</p> <p>D-40 Occupational Accidents Attributed/Related to Work [Data Index] D-44 Fatalities [Data Index] D-45 Frequency Rate of Occupational Illnesses [Data Index] D-46 Number of People with Major Injuries and Illnesses Due to Occupational Accidents (Fiscal Year 2022) [Data Index]</p>
<p>Materiality 10 Thorough Compliance</p>			
3-3	Management of material topics	○	p.131-136 Materiality 10 Thorough Compliance
<p>205: Anti-corruption 2016</p>			
205-1	Operations assessed for risks related to corruption	○	p.135 Prevention of Bribery
205-2	Communication and training about anti-corruption policies and procedures	○	p.134-135 Compliance > Promotion Activities p.135 Prevention of Bribery
205-3	Confirmed incidents of corruption and actions taken	○	p.135 Prevention of Bribery * In fiscal year 2022, no cases of violation of related anti-bribery laws and regulations occurred in the Nikon Group.
<p>206: Anti-competitive Behavior 2016</p>			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	○	p.136 Prevention of Competition Law Violations *In fiscal year 2022, no cases of violation of related competition laws and regulations occurred in the Nikon Group.
<p>Materiality 11 Strengthening Corporate Governance</p>			
3-3	Management of material topics	○	p.137-140 Materiality 11 Strengthening Corporate Governance

207: Tax 2019			
207-1	Approach to tax	<input type="radio"/>	p.140 Taxation Global Tax Policy https://www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf
207-2	Tax governance, control, and risk management	<input type="radio"/>	p.140 Taxation Global Tax Policy https://www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf
207-3	Stakeholder engagement and management of concerns related to tax	<input type="radio"/>	p.140 Taxation Global Tax Policy https://www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf
207-4	Country-by-country reporting	<input type="radio"/>	p.140 Taxation > Tax payments by Region D-52 Revenue, Tax Payment, and Number of Employee by Region (Fiscal Year 2021) [Data Index]
Materiality 12 Strengthening Risk Management			
3-3	Management of material topics	<input type="radio"/>	p.141-147 Materiality 12 Strengthening Risk Management
418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	<input type="radio"/>	p.145 Response to Information Security Incidents *There have been no major information security incidents involving the payment of fines or compensation in the past three years.

Topic Standard (non-material)

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable

Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	○	p.007 Main Financial Data Securities Report (in Japanese)
201-3	Defined benefit plan obligations and other retirement plans	○	Securities Report (in Japanese)
201-4	Financial assistance received from government	○	Securities Report (in Japanese)
203: Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported	△	p.149-153 Nikon Corporate Citizenship Activities D-53, 54 Data on Corporate Citizenship [Data Index] Corporate Citizenship Activities [Web] https://www.nikon.com/company/sustainability/citizenship/
203-2	Significant indirect economic impacts	△	p.149-153 Nikon Corporate Citizenship Activities D-53, 54 Data on Corporate Citizenship [Data Index] Corporate Citizenship Activities [Web] https://www.nikon.com/company/sustainability/citizenship/
410: Security Practices 2016			
410-1	Security personnel trained in human rights policies or procedures	-	Not applicable (because the disclosed matters regarding the training of security personnel have no relevance to or impact on material issues)
411: Rights of Indigenous Peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples	-	Not applicable (because the disclosed matters related to the violations of indigenous peoples' rights have no relevance to or impact on material issues)

413: Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	△	p.149-153 Nikon Corporate Citizenship Activities Corporate Citizenship Activities [Web] https://www.nikon.com/company/sustainability/citizenship/
413-2	Operations with significant actual and potential negative impacts on local communities	-	Not applicable (because the disclosed matters related to significant negative impacts on local communities have no relevance to or impact on material issues)
415: Public Policy 2016			
415-1	Political contributions	○	0 Yen



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