

GRI Content Index

Nikon's "Sustainability Report 2022" was drafted in compliance with the Core option of the GRI Sustainability Reporting Standards and the report contains standard information for disclosure items. The cells colored in marked a requirement for the Core option of the GRI Sustainability Reporting Standards and the cells colored in marked the items of the GRI Guidelines closely tied to the Nikon Group's Materiality.

GRI Guidelines	Corresponding items	Page/URL	Reference/Reasons for omission	Page/URL
102	General Disclosures			
GRI 102 : General Disclosures 2016				
1	Organizational profile			
102-1	Name of the organization	Corporate Information	P6	
102-2	Activities, brands, products, and services	Corporate Information Securities Report (in Japanese)	P6	
102-3	Location of headquarters	Corporate Information	P6	
102-4	Location of operations	Nikon Group Companies [Web Page]	https://www.nikon.com/about/corporate/profile/group/	
102-5	Ownership and legal form	Corporate Information	P6	
102-6	Markets served	Corporate Information Stakeholder Engagement Securities Report (in Japanese)	P6 P12 - 13	
102-7	Scale of the organization	Corporate Information	P6	

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102-8 Information on employees and other workers	—		Employee Composition [Data Index] Composition ratio by gender/age by management and employment type of Nikon [Data Index] Part time and temporary employees [Data Index]	D-26 D-27 D-35
102-9 Supply chain	Supply Chain Management	P92 - 94		
102-10 Significant changes to the organization and its supply chain	Securities Report (in Japanese)			
102-11 Precautionary Principle or approach	Ensuring Quality and Safety Environmental Management System Risk Management	P37 - 41 P55 - 56 P131 - 132		
102-12 External initiatives	Participation in International Initiatives Participation in Environmental Initiatives	P10 - 11 P53		
102-13 Membership of associations	List of Main Affiliated Organizations Related to Sustainability	P13		
2 Strategy				
102-14 Statement from senior decision-maker	Message from the President Message from the Officer in Charge of Sustainability	P3 - 4 P5		

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102-15	Key impacts, risks, and opportunities	Risk Management Risk Management for Information Assets and Cybersecurity	P131 – 132 P133 – 135		
3 Ethics and integrity					
102-16	Values, principles, standards, and norms of behavior	Corporate Philosophy/ Corporate Vision Sustainability Policy Nikon Code of Conduct [Web Page]	P6 P8 https://www.nikon.com/about/sustainability/policy/codeofconduct/		
102-17	Mechanisms for advice and concerns about ethics	Human Rights Initiatives > Organizational System Code of Conduct Hotline (reporting and consulting system)	P102 – 103 P123 – 124		
4 Governance					
102-18	Governance structure	Corporate Governance	P127		
102-19	Delegating authority	Sustainability Promotion System Corporate Governance Organization [Web Page]	P9 – 10 https://www.nikon.com/about/ir/governance/organization/	Corporate Governance	P127

GRI Guidelines	Corresponding items	Page/URL	Reference/Reasons for omission	Page/URL
102-19 Delegating authority	Sustainability Promotion System Corporate Governance Organization [Web Page]	P9 – 10 https://www.nikon.com/about/ir/governance/organization/	Corporate Governance	P127
102-20 Executive-level responsibility for economic, environmental, and social topics	Sustainability Promotion System Ensuring Trustworthiness by Maintaining and Increasing Quality Environment Strengthening Supply Chain Management Respecting human rights Diversity and Inclusion Employees' Health and Safety Thorough Compliance Strengthening Corporate Governance Strengthening Risk Management	P9 P33 P47 P90 P101 P106 P115 P121 P126 P129	Research and Development Quality Management System Environmental Governance Supply Chain Management System Human Rights Initiatives > Organizational System Health and Safety Management System Compliance > System Corporate Governance Taxation Risk Management > System Information Management System	P29 P37 P54 P94 P102 P116 P123 P127 P128 P131 P133
102-21 Consulting stakeholders on economic, environmental, and social topics	Stakeholder Engagement	P12 – 13		
102-22 Composition of the highest governance body and its committees	Corporate Governance [Web Page] Directors, Officers and Executive Fellows [Web Page]	https://www.nikon.com/about/ir/governance/ https://www.nikon.com/about/corporate/profile/management/	Directors and Officers [Data Index]	D-46

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102-23 Chair of the highest governance body	Corporate Governance Organization [Web Page]	https://www.nikon.com/about/ir/governance/organization/		
102-24 Nominating and selecting the highest governance body	Corporate Governance Guideline [Web Page]	https://www.nikon.com/about/ir/governance/organization/guideline/		
102-25 Conflicts of interest	Corporate Governance Guideline [Web Page]	https://www.nikon.com/about/ir/governance/organization/guideline/		
102-26 Role of highest governance body in setting purpose, values, and strategy	Sustainability Promotion System Identification of Materiality > Process for Identifying Materiality Corporate Governance	P9 P16 P127		
102-27 Collective knowledge of highest governance body	Sustainability Promotion System Human Rights Training	P9 P104	Corporate Governance Guideline [Web Page]	https://www.nikon.com/about/ir/governance/organization/guideline/
102-28 Evaluating the highest governance body's performance	Corporate Governance Organization > Evaluation of the Board of Directors' Effectiveness [Web Page]	https://www.nikon.com/about/ir/governance/organization/		
102-29 Identifying and managing economic, environmental, and social impacts	Identification of Materiality > Process for Identifying Materiality Risk Management > System	P16 P131		
102-30 Effectiveness of risk management processes	Risk Management > System	P131		

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102-31 Review of economic, environmental, and social topics	Sustainability Promotion System Risk Management > System	P9 P131		
102-32 Highest governance body's role in sustainability reporting	Sustainability Promotion System	P9		
102-33 Communicating critical concerns	Corporate Governance Risk Management	P127 P131 - 132		
102-34 Nature and total number of critical concerns	—		*Not disclosed because it is confidential information.	
102-35 Remuneration policies	Corporate Governance Organization > Compensation of Directors and Officers [Web Page]	https://www.nikon.com/about/ir/governance/organization/		
102-36 Process for determining remuneration	Corporate Governance Organization > Compensation of Directors and Officers [Web Page]	https://www.nikon.com/about/ir/governance/organization/		
102-37 Stakeholders' involvement in remuneration	*Article 27, Chapter 4 of Nikon's Articles of Incorporation state, "The compensation, bonuses and other financial benefits received from the Company as consideration for the execution of the duties of Directors shall be determined by resolution of the General Shareholders' Meeting, while making distinction between Directors who are Audit and Supervisory Committee Members and other Directors."			

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102-38 Annual total compensation ratio	Compensation at Nikon of President and Average Annual Salary of Employees [Data Index]	D-48		
102-39 Percentage increase in annual total compensation ratio	—			
5 Stakeholder engagement				
102-40 List of stakeholder groups	Stakeholder Engagement	P12 – 13		
102-41 Collective bargaining agreements	—		Labor Relations	P105
102-42 Identifying and selecting stakeholders	Stakeholder Engagement	P12 – 13		
102-43 Approach to stakeholder engagement	Stakeholder Engagement	P12 – 13		
102-44 Key topics and concerns raised	Engagement with Shareholders and Investors	P14		
6 Reporting practice				
102-45 Entities included in the consolidated financial statements	Securities Report (in Japanese)			
102-46 Defining report content and topic Boundaries	About Sustainability Report 2022	P2		
	Identification of Materiality > Process for Identifying Materiality	P16		
102-47 List of material topics	Materiality Goals and results	P18 – 24		

GRI Guidelines	Corresponding items	Page/URL	Reference/Reasons for omission	Page/URL
102-48 Restatements of information	*Partial changes made to past data due to the expansion of the boundary and changes to definitions.			
102-49 Changes in reporting	—			
102-50 Reporting period	About Sustainability Report 2022	P2		
102-51 Date of most recent report	About Sustainability Report 2022	P2		
102-52 Reporting cycle	About Sustainability Report 2022	P2		
102-53 Contact point for questions regarding the report	About Sustainability Report 2022	P2		
102-54 Claims of reporting in accordance with the GRI Standards	This report is prepared in compliance with the Core option of the GRI Standards.			
102-55 GRI content index	The GRI Content Index of the Sustainability Report 2022			
102-56 External assurance	Independent Practitioner's Assurance [Data Index]	D-52, 53		
103	Management Approach			
GRI 103 : Management Approach 2016				
103-1 Explanation of the material topic and its Boundary	Sustainability Materiality	P16 – 17		

GRI Guidelines	Corresponding items	Page/URL	Reference/Reasons for omission	Page/URL
103-2 The management approach and its components	Targets, results, and self-assessment for all material items: Materiality Goals and results	P18 – 24		
	■ Business Activity			
	Creating Social Value Through Core Technologies	P26 – 29		
	Ensuring Trustworthiness by Maintaining and Increasing Quality	P33 – 41		
	■ Environment			
	Environmental Strategy	P47 – 52		
	Environmental Management Promotion System	P54 – 57		
	■ Society/Labor			
	Strengthening Supply Chain Management	P90 – 94		
	Respecting human rights	P101 – 103		
	Diversity and Inclusion	P106 – 107		
	Employees' Health and Safety	P115 – 116		
■ Governance				
Thorough Compliance	P121 – 123			
Strengthening Corporate Governance	P126 – 127			
Strengthening Risk Management	P129 – 131, 133			
103-3 Evaluation of the management approach	Sustainability Materiality	P16 – 17		

GRI Guidelines	Corresponding items	Page/URL	Reference/Reasons for omission	Page/URL
200	Economic			
GRI 201 : Economic Performance 2016				
201-1	Direct economic value generated and distributed	Securities Report (in Japanese) Main Financial Data	P6	
201-2	Financial implications and other risks and opportunities due to climate change	Environment-related Risk Management System Disclosures in Accord with the TCFD Recommendations	P56 – 57 P69 – 72	
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)		
GRI 202 : Market Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Recruitment Information > Application Requirements of Clerical Staffs for New Graduates in 2023 (in only Japanese) [Web Page] Recruitment Information > Application Requirements of Technical Staffs for New Graduates in 2023 (in only Japanese) [Web Page]	https://www.jp.nikon.com/company/recruitment/newgraduates/clerical/ https://www.jp.nikon.com/company/recruitment/newgraduates/tech/	
202-2	Proportion of senior management hired from the local community	Proportion of Management Hired from the Local Community outside Japan [Data Index]	D-27	

GRI Guidelines	Corresponding items	Page/URL	Reference/Reasons for omission	Page/URL
GRI 203 : Indirect Economic Impacts 2016				
203-1 Infrastructure investments and services supported	—		Nikon Corporate Citizenship Activities Corporate Citizenship Activities [Web Page]	P137 – 140 https://www.nikon.com/about/sustainability/citizenship/
203-2 Significant indirect economic impacts	—		Nikon Corporate Citizenship Activities Corporate Citizenship Activities [Web Page] Data on Corporate Citizenship [Data Index]	P137 – 140 https://www.nikon.com/about/sustainability/citizenship/ D-50, 51
GRI 204 : Procurement Practices 2016				
204-1 Proportion of spending on local suppliers	The Nikon Group's Supply Chain	P92		
GRI 205 : Anti-corruption 2016				
205-1 Operations assessed for risks related to corruption	Prevention of Bribery	P125		
205-2 Communication and training about anti-corruption policies and procedures	Compliance > Promotion Activities	P124		
	Prevention of Bribery	P125		
205-3 Confirmed incidents of corruption and actions taken	Prevention of Bribery *Not applicable	P125		

GRI Guidelines	Corresponding items	Page/URL	Reference/Reasons for omission	Page/URL
GRI 206 : Anti-competitive Behavior 2016				
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Prevention of Competition Law Violations *Not applicable	P125		
GRI 207 : Tax 2019				
207-1 Approach to tax	Taxation	P128		
207-2 Tax governance, control, and risk management	Taxation	P128		
207-3 Stakeholder engagement and management of concerns related to tax	Global Tax Policy	https://www.nikon.com/about/sustainability/governance/corporate-governance/tax_policy.pdf	Taxation	P128
207-4 Country-by-country reporting	Taxation > Tax Payments by Region	P128		
300 Environmental				
GRI 301 : Materials 2016				
301-1 Materials used by weight or volume	Business Activities and the Environment	P57		
301-2 Recycled input materials used	–		Eco-friendly Product Development 3R Initiatives for Products and Packaging	P58 P74 – 75
301-3 Reclaimed products and their packaging materials	3R Initiatives for Products and Packaging Sales Trends of Refurbished Semiconductor Lithography Systems (For IC) [Data Index]	P74 – 75 D-13		

GRI Guidelines	Corresponding items	Page/URL	Reference/Reasons for omission	Page/URL
GRI 302 : Energy 2016				
302-1 Energy consumption within the organization	Utilizing Renewable Energy Energy Consumption [Data Index] Ratio of renewable energy to electricity consumption [Data Index]	P65 D-6, 7 D-8		
302-2 Energy consumption outside of the organization	—		Changes in CO ₂ Emissions from Energy Consumption and Changes in Energy Consumption	P64
302-3 Energy intensity	Changes in CO ₂ Emissions from Energy Consumption and Changes in Energy Consumption Energy Consumption [Data Index]	P64 D-6, 7		
302-4 Reduction of energy consumption	Changes in CO ₂ Emissions from Energy Consumption and Changes in Energy Consumption Energy Consumption [Data Index]	P64 D-6, 7	Greenhouse Gas Reduction Measures at Business Facilities	P66 – 67
302-5 Reductions in energy requirements of products and services	—		Initiatives to Reduce Greenhouse Gas Emissions in Products	P63

GRI Guidelines	Corresponding items	Page/URL	Reference/Reasons for omission	Page/URL
GRI 303 : Water and Effluents 2018				
303-1 Interactions with water as a shared resource	Water Resource Conservation Measures	P77		
	Water Risk Assessments	P77		
	Water Withdrawal and Discharge	P78		
	Water Reuse Measures	P79		
	Water Withdrawal, Water Discharge [Data Index]	D-17, 18		
	Water consumption, Water Reuse [Data Index]	D-19, 20		
303-2 Management of water discharge-related impacts	Prevention of Air, Water and Soil Pollution	P84	Environmental Governance	P54
303-3 Water withdrawal	Water Withdrawal and Discharge	P78		
	Water Withdrawal [Data Index]	D-17		
303-4 Water discharge	Water Withdrawal and Discharge	P78		
	Water Discharge [Data Index]	D-18		
303-5 Water consumption	Water Withdrawal and Discharge	P78		
	Water consumption [Data Index]	D-19		

GRI Guidelines	Corresponding items	Page/URL	Reference/Reasons for omission	Page/URL
GRI 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	—		Biodiversity Conservation > Basic Approach	P85
304-2 Significant impacts of activities, products, and services on biodiversity	Biodiversity Conservation > Basic Approach	P85		
304-3 Habitats protected or restored	Support for Biodiversity Conservation and Restoration	P88		
304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	—			
GRI 305 : Emissions 2016				
305-1 Direct (Scope 1) GHG emissions	Promoting a Decarbonized Society CO ₂ Emissions List Breakdown by Scope and Category [Data Index] CO ₂ Emissions from Energy Consumption [Data Index] Breakdown of Greenhouse Gas Emissions [Data Index] CO ₂ from Nonenergy Consumption and Other Greenhouse Gases Emissions [Data Index]	P60 – 72 D-4, 5 D-9 D-10 D-11		

GRI Guidelines	Corresponding items	Page/URL	Reference/Reasons for omission	Page/URL
305-2 Energy indirect (Scope 2) GHG emissions	Promoting a Decarbonized Society	P60 – 72		
	CO ₂ Emissions List Breakdown by Scope and Category [Data Index]	D-4, 5		
	CO ₂ Emissions from Energy Consumption [Data Index]	D-9		
	Breakdown of Greenhouse Gas Emissions [Data Index]	D-10		
	CO ₂ Emissions Reduction through the Use of Renewable Energy [Data Index]	D-12		
305-3 Other indirect (Scope 3) GHG emissions	Promoting a Decarbonized Society	P60 – 72		
	CO ₂ Emissions List Breakdown by Scope and Category [Data Index]	D-4, 5		
	CO ₂ Emissions from Distribution in Japan, International Shipment and Distribution outside Japan [Data Index]	D-13		
305-4 GHG emissions intensity	Initiatives to Reduce Greenhouse Gas Emissions at its Business Facilities	P64		
	CO ₂ Emissions from Energy Consumption [Data Index]	D-9		

GRI Guidelines	Corresponding items	Page/URL	Reference/Reasons for omission	Page/URL
305-5 Reduction of GHG emissions	<p>Promoting a Decarbonized Society</p> <p>CO₂ Emissions List Breakdown by Scope and Category [Data Index]</p> <p>CO₂ Emissions from Energy Consumption [Data Index]</p> <p>Breakdown of Greenhouse Gas Emissions [Data Index]</p> <p>CO₂ Emissions Reduction through the Use of Renewable Energy [Data Index]</p> <p>CO₂ Emissions from Distribution in Japan, International Shipment and Distribution outside Japan [Data Index]</p>	<p>P60 – 72</p> <p>D-4, 5</p> <p>D-9</p> <p>D-10</p> <p>D-12</p> <p>D-13</p>		
305-6 Emissions of ozone-depleting substances (ODS)	Abolition of All Ozone-Depleting Substances	P81		
305-7 Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	<p>Nikon Group's PRTR and VOCs</p> <p>PRTR Survey Results [Data Index]</p> <p>Volatile Organic Compounds (VOCs) Emissions [Data Index]</p> <p>Environmental Data by Plants/manufacturing companies in Japan (in only Japanese) [Web Page]</p>	<p>P83 - 84</p> <p>D-20</p> <p>D-21</p> <p>https://www.jp.nikon.com/company/sustainability/environment/data/</p>		

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GRI 306 : Waste 2020				
306-1 Waste generation and significant waste-related impacts	Initiatives Aimed at Reducing Waste, etc.	P76		
306-2 Management of significant waste-related impacts	Waste Reduction and Resource Circulation Measures *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.	P76		
306-3 Waste generated	Waste Reduction Performance Amount of Waste (Waste plus Resources with Economic Value), Total waste used/recycled/sold, and Final landfill waste [Data Index] Breakdown (by Category) of Waste (Waste plus Resources with Economic Value) Generated by Nikon Group in Japan [Data Index]	P76 D-15 D-16		
306-4 Waste diverted from disposal	Amount of Waste (Waste plus Resources with Economic Value), Total waste used/recycled/sold, and Final landfill waste [Data Index]	D-15		
306-5 Waste directed to disposal	Amount of Waste (Waste plus Resources with Economic Value), Total waste used/recycled/sold, and Final landfill waste [Data Index]	D-15		

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GRI 307 : Environmental Compliance 2016				
307-1 Non-compliance with environmental laws and regulations	Environmental Governance > Legal Violations *Not applicable	P54		
GRI 308 : Supplier Environmental Assessment 2016				
308-1 New suppliers that were screened using environmental criteria	Environmental Management System Survey and Assessment *With the contract requirement to follow Nikon Environment Standards, all new suppliers meets the environmental standards.	P99 – 100		
308-2 Negative environmental impacts in the supply chain and actions taken	Reduction of Greenhouse Gases in the Supply Chain Initiatives to Reduce Greenhouse Gas Emissions in Products	P61 – 62 P63		
400 Social				
GRI 401 : Employment 2016				
401-1 New employee hires and employee turnover	Number and Rate of New Hires [Data Index] Number and Rate of Turnover [Data Index]	D-28 D-32		
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	–		Creating an Employee-friendly Working Environment	P109 – 111

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401-3 Parental leave	Creating an Employee-friendly Working Environment > Childcare and Long-Term Care Support	P110 – 111		
	Number of Employees Taking Childcare Leave [Data Index]	D-36		
	Return-to-Work Rates after Childcare Leave [Data Index]	D-36		
	Retention Rates after Childcare Leave [Data Index]	D-37		
GRI 402 : Labor/Management Relations 2016				
402-1 Minimum notice periods regarding operational changes	Labor Relations	P105		
GRI 403 : Occupational Health and Safety 2018				
403-1 Occupational health and safety management system	Health and Safety Management System	P116		
403-2 Hazard identification, risk assessment, and incident investigation	Raising Health and Safety Management Standards	P117 – 118		
403-3 Occupational health services	Raising Health and Safety Management Standards	P117 – 118		
403-4 Worker participation, consultation, and communication on occupational health and safety	Health and Safety Management System	P116	Labor Relations	P105

GRI Guidelines	Corresponding items	Page/URL	Reference/Reasons for omission	Page/URL
403-5 Worker training on occupational health and safety	Raising Health and Safety Management Standards	P117 – 118		
403-6 Promotion of worker health	Maintaining and Improving Employee Health	P118		
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Raising Health and Safety Management Standards	P117 – 118		
403-8 Workers covered by an occupational health and safety management system	All Nikon group employees		Employees' Health and Safety	P116 – 119
403-9 Work-related injuries	Raising Health and Safety Management Standards	P117 – 118		
	Occupational Accidents Attributed/Related to Work [Data Index]	D-38		
	Frequency Rate of Lost Time Accidents (1 or More Days) [Data Index]	D-39		
	Severity Rate of Lost Time Accidents (1 or More Days) [Data Index]	D-40		
	Occupational Accidents Requiring Time Off (1 or More Days) [Data Index]	D-41		
	Fatalities [Data Index]	D-42		
	Types of Occupational Accident and Diseases, Injuries [Data Index]	D-44		

GRI Guidelines	Corresponding items	Page/URL	Reference/Reasons for omission	Page/URL
403-10 Work-related ill health	Raising Health and Safety Management Standards Occupational Accidents Attributed/Related to Work [Data Index] Fatalities [Data Index] Frequency Rate of Occupational Illnesses [Data Index] Types of Occupational Accident and Diseases, Injuries [Data Index]	P117 – 118 D-38 D-42 D-43 D-44		
GRI 404 : Training and Education 2016				
404-1 Average hours of training per year per employee	Initiatives for Human Resource Development Annual Number of Training Days per Employee at Nikon [Data Index]	P113 D-26		
404-2 Programs for upgrading employee skills and transition assistance programs	Human Resource Development	P113 – 114		
404-3 Percentage of employees receiving regular performance and career development reviews	*Nikon conducts target assessment interviews of all employees biannually and there is no difference in evaluations based on gender.		Fair Treatment and Evaluation	P112

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GRI 405 : Diversity and Equal Opportunity 2016				
405-1 Diversity of governance bodies and employees	Respect for Diversity > Promoting Advancement of Women in the Workplace	P108		
	Directors and Officers [Data Index]	D-46		
	Number of Women and Non-Japanese Appointed as Nikon Group Directors/Officers and Corporate Auditors [Data Index]	D-46		
405-2 Ratio of basic salary and remuneration of women to men	Ratio at Nikon of Basic Salary and Remuneration of Women to Men [Data Index]	D-48		
GRI 406 : Non-discrimination 2016				
406-1 Incidents of discrimination and corrective actions taken	—		Code of Conduct Hotline (reporting and consulting system)	P123 – 124
GRI 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	—		Supply Chain Materiality Initiatives for Preventing Human Rights Violations	P94 P103 – 104
GRI 408 : Child Labor 2016				
408-1 Operations and suppliers at significant risk for incidents of child labor	Initiatives for Preventing Human Rights Violations	P103 – 104		
	Promoting CSR Procurement	P95 – 98		

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GRI 409 : Forced or Compulsory Labor 2016				
409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Initiatives for Preventing Human Rights Violations	P103 – 104		
	Promoting CSR Procurement	P95 – 98		
GRI 410 : Security Practices 2016				
410-1 Security personnel trained in human rights policies or procedures	–			
GRI 411 : Rights of Indigenous Peoples 2016				
411-1 Incidents of violations involving rights of indigenous peoples	–			
GRI 412 : Human Rights Assessment 2016				
412-1 Operations that have been subject to human rights reviews or impact assessments	Initiatives for Preventing Human Rights Violations	P103 – 104	Participation in International Initiatives	P10 – 11
412-2 Employee training on human rights policies or procedures	Human Rights Training	P104		
412-3 Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	–			

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GRI 413 : Local Communities 2016				
413-1 Operations with local community engagement, impact assessments, and development programs	—		Nikon Corporate Citizenship Activities Corporate Citizenship Activities [Web Page]	P137 – 140 https://www.nikon.com/about/sustainability/citizenship/
413-2 Operations with significant actual and potential negative impacts on local communities	—			
GRI 414 : Supplier Social Assessment 2016				
414-1 New suppliers that were screened using social criteria	*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.		Promoting CSR Procurement	P95 – 98
414-2 Negative social impacts in the supply chain and actions taken	Supply Chain Management Promoting CSR Procurement	P92 – 94 P95 – 98		
GRI 415 : Public Policy 2016				
415-1 Political contributions	0 Yen			
GRI 416 : Customer Health and Safety 2016				
416-1 Assessment of the health and safety impacts of product and service categories	Ensuring Safety of Products and Services	P40 – 41		

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416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Ensuring Safety of Products and Services	P40 – 41		
GRI 417 : Marketing and Labeling 2016				
417-1 Requirements for product and service information and labeling	Ensuring Safety of Products and Services > Information Provision for Safe Use	P41		
	Reducing Hazardous Chemical Substances in Products	P81 – 82		
417-2 Incidents of non-compliance concerning product and service information and labeling	Ensuring Safety of Products and Services > Information Provision for Safe Use	P41		
417-3 Incidents of non-compliance concerning marketing communications	*Not applicable			
GRI 418 : Customer Privacy 2016				
418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	*Not applicable (Nikon group had no regulatory violations that were accompanied by fines against the China's Cyber Security Law, the Singapore's Personal Data Protection Act and the General Data Protection Regulation in the EU.) Materiality Goals and results > Materiality results for the fiscal year ended March 2022 (table)	P21	Personal Information Protection	P134 – 135

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GRI 419 : Socioeconomic Compliance 2016				
419-1 Non-compliance with laws and regulations in the social and economic area	*Not applicable			