

GRI Content Index

Nikon’s “Sustainability Report 2020” was drafted in compliance with the Core option of the GRI Sustainability Reporting Standards and the report contains standard information for disclosure items. The title of disclosure in ocher (■) is a requirement for 'Core' option and the title in gray-yellow (■) has close relations to Nikon Group CSR priority issues.

GRI Guidelines		Corresponding item/page		Reference/Reasons for omission	
102 GENERAL DISCLOSURES					
GRI 102 : General Disclosures 2016					
1 Organizational profile					
102-1	Name of the organization	Nikon Group Profile	P5		
102-2	Activities, brands, products, and services	Business Domains NIKON REPORT	P5		
102-3	Location of headquarters	Nikon Group Profile	P5		
102-4	Location of operations	Corporate Information > Company Profile > Nikon Group Companies	https://www.nikon.com/about/corporate/profile/group/		
102-5	Ownership and legal form	Nikon Group Profile Securities Report (in Japanese)	P5		
102-6	Markets served	Nikon Group Profile Stakeholder Engagement Securities Report (in Japanese) NIKON REPORT	P5 P10		
102-7	Scale of the organization	Nikon Group Profile	P5		
102-8	Information on employees and other workers	—		Promoting the Success of Diverse Employees Data Index	P78
102-9	Supply chain	Nikon’s Supply Chain Management	P66		
102-10	Significant changes to the organization and its supply chain	Promoting CSR Procurement Securities Report (in Japanese)	P68	Nikon Group’s Supply Chain	P65
102-11	Precautionary Principle or approach	Ensuring Quality and Safety Environmental Management Promotion System Risk Management	P26 P38 P93		
102-12	External initiatives	Participation in International Initiatives List of Main Affiliated Organizations Related to CSR	P9 P11		
102-13	Membership of associations	Participation in International Initiatives List of Main Affiliated Organizations Related to CSR	P9 P11		
2 Strategy					
102-14	Statement from senior decision-maker	Message from the President	P3		
102-15	Key impacts, risks, and opportunities	Message from the President Risk Management	P3 P93		
3 Ethics and integrity					
102-16	Values, principles, standards, and norms of behavior	Our Philosophy / Our Vision Compliance	P5 P88		
102-17	Mechanisms for advice and concerns about ethics	Compliance	P88		
4 Governance					
102-18	Governance structure	CSR Promotion System Corporate Governance Investor Relations > Corporate Governance > Corporate Governance Organization	P8 P92 https://www.nikon.com/about/ir/governance/organization/		
102-19	Delegating authority	CSR Promotion System Investor Relations > Corporate Governance > Corporate Governance Organization	P8 https://www.nikon.com/about/ir/governance/organization/	Corporate Governance	P92

GRI Guidelines		Corresponding item/page		Reference/Reasons for omission	
102-20	Executive-level responsibility for economic, environmental, and social topics	Taking up the challenge of innovation Improving Product and Service Quality Responding to environmental issues Strengthening supply chain management Respecting human rights Promoting the Success of Diverse Employees Strengthening Compliance Ensuring Effective Governance	P22 P24 P33 P65 P74 P78 P87 P91	CSR Promotion System Product Quality Control Environmental Management System Strengthening Compliance Corporate Governance Risk Management System	P8 P27 P39 P88 P92 P93
102-21	Consulting stakeholders on economic, environmental, and social topics	Stakeholder Engagement	P10	CSR Promotion System	P8
102-22	Composition of the highest governance body and its committees	Investor Relations > Corporate Governance Corporate Information > Company Information > Directors and Officers	https://www.nikon.com/about/ir/governance/ https://www.nikon.com/about/corporate/profile/management/	Corporate Governance	P92
102-23	Chair of the highest governance body	Investor Relations > Corporate Governance > Corporate Governance Organization Corporate Governance Report (in Japanese)	https://www.nikon.com/about/ir/governance/organization/		
102-24	Nominating and selecting the highest governance body	Corporate Governance Report (in Japanese) Investor Relations > Corporate Governance > Corporate Governance Organization > Corporate Governance Guideline	https://www.nikon.com/about/ir/governance/organization/guideline/	Corporate Governance	P92
102-25	Conflicts of interest	Investor Relations > Corporate Governance > Corporate Governance Organization > Corporate Governance Guideline	https://www.nikon.com/about/ir/governance/organization/guideline/		
102-26	Role of highest governance body in setting purpose, values, and strategy	CSR Promotion System Investor Relations > Corporate Governance > Corporate Governance Organization	P8 https://www.nikon.com/about/ir/governance/organization/	Corporate Governance	P92
102-27	Collective knowledge of highest governance body	Investor Relations > Corporate Governance > Corporate Governance Organization > Corporate Governance Guideline	https://www.nikon.com/about/ir/governance/organization/guideline/	CSR Promotion System	P8
102-28	Evaluating the highest governance body's performance	Investor Relations > Corporate Governance > Corporate Governance Organization * In the fiscal year ended March 31, 2020, we had briefings on products at the Board of Directors, held seminars on ESG and laws by external experts at the CSR Committee and Corporate Ethics Committee, and shared the information through e-learning and emails.	https://www.nikon.com/about/ir/governance/organization/		
102-29	Identifying and managing economic, environmental, and social impacts	CSR Promotion System Risk Management Investor Relations > Corporate Governance > Corporate Governance Organization	P8 P93 https://www.nikon.com/about/ir/governance/organization/		
102-30	Effectiveness of risk management processes	Investor Relations > Corporate Governance > Corporate Governance Organization Risk Management	https://www.nikon.com/about/ir/governance/organization/		
102-31	Review of economic, environmental, and social topics	* The Risk Management Committee, whose members include internal Directors and Audit & Supervisory Committee Members convenes biannually. The CSR Committee also convenes biannually.	P93		
102-32	Highest governance body's role in sustainability reporting	CSR Promotion System	P8		
102-33	Communicating critical concerns	Corporate Governance Risk Management	P92 P93		
102-34	Nature and total number of critical concerns	—		* Not disclosed because it is confidential information.	
102-35	Remuneration policies	Investor Relations > Corporate Governance > Corporate Governance Organization: Compensation of Directors and Officers Compensation for Directors (Data Index)	https://www.nikon.com/about/ir/governance/organization/		
102-36	Process for determining remuneration	Investor Relations > Corporate Governance > Corporate Governance Organization: Compensation of Directors and Officers	https://www.nikon.com/about/ir/governance/organization/		

GRI Guidelines		Corresponding item/page		Reference/Reasons for omission	
102-37	Stakeholders' involvement in remuneration	* Article 26, 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."			
102-38	Annual total compensation ratio	Securities Report (in Japanese)			
102-39	Percentage increase in annual total compensation ratio	—		Securities Report (in Japanese)	
5 Stakeholder engagement					
102-40	List of stakeholder groups	Stakeholder Engagement	P10		
102-41	Collective bargaining agreements	Labor Relations	P77		
102-42	Identifying and selecting stakeholders			Stakeholder Engagement	P10
102-43	Approach to stakeholder engagement	Stakeholder Engagement	P10	Sustainability > Highlight	https://www.nikon.com/about/sustainability/highlight/
102-44	Key topics and concerns raised	Engagement with Shareholders and Investors	P11		
102-45	Entities included in the consolidated financial statements	Securities Report (in Japanese)			
102-46	Defining report content and topic Boundaries	* Departments in charge and CSR departments determine which items to disclose of the GRI Standards from the standpoint of both requests from society and importance for Nikon.		About Sustainability Report 2020 CSR Priority Issues	P2 P13
102-47	List of material topics	CSR Priority Issues	P13		
102-48	Restatements of information	* Partial changes made to past environmental and personnel data due to the expansion of the boundary and changes to definitions.			
102-49	Changes in reporting	About Sustainability Report 2020 Data Categories and ISO 14001 Acquisition Status (Fiscal year ended March 31, 2020)	P2 P40		
102-50	Reporting period	About Sustainability Report 2020	P2		
102-51	Date of most recent report	* Previous edition published in August 2019			
102-52	Reporting cycle	* Published annually			
102-53	Contact point for questions regarding the report	About Sustainability Report 2020	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.		About Sustainability Report 2020	P2
102-55	GRI content index	About Sustainability Report 2020 GRI Content Index	P2		
102-56	External assurance	Independent Practitioner's Assurance (Data Index)			
103 Management Approach					
GRI 103 : Management Approach 2016					
103-1	Explanation of the material topic and its Boundary	CSR Priority Issues	P13		
103-2	The management approach and its components	Targets, results, and self-assessment for all material items: CSR Priority Issues - Targets and Results	P15		
		<ul style="list-style-type: none"> ■ Contributing to society through business activities Solving social issues by using opto-electronics technologies Taking up the challenge of innovation Improving Product and Service Quality ■ Responding to environmental issues Environmental Goals Environmental Management Promotion System ■ Strengthening CSR Foundations Strengthening Supply Chain Management Respecting human rights Promoting the Success of Diverse Employees Strengthening Compliance * All 37 reporting/consulting concerning human rights, harassment, and labor were addressed during the reporting period. Ensuring Effective Governance 	P20 P22 P24 P34 P38 P65 P74 P78 P87 P91		

GRI Guidelines		Corresponding item/page		Reference/Reasons for omission	
103-3	Evaluation of the management approach	CSR Priority Issues	P13		
200 Economic					
GRI 201 : Economic Performance 2016					
201-1	Direct economic value generated and distributed	Nikon Group Profile Securities Report (in Japanese)	P5		
201-2	Financial implications and other risks and opportunities due to climate change	Environmental Goals Environment-related Risk Management System Disclosures in Line with TCFD's Recommendations	P34 P40 P50	* Financial figures are omitted due to confidentiality restrictions.	
201-3	Defined benefit plan obligations and other retirement plans	Securities Report (in Japanese)			
201-4	Financial assistance received from government	—			
GRI 202 : Market Presence 2016					
202-1	Ratios of standard entry level wage by gender compared to local minimum wage			Ratio of Basic Salary and Compensation of Women to Men (Data Index) * Scope: Nikon Corporation	
202-2	Proportion of senior management hired from the local community	Proportion of Management Hired from the Local Community outside Japan (Data Index)			
GRI 203 : Indirect Economic Impacts 2016					
203-1	Infrastructure investments and services supported	Corporate Citizenship Activities Sustainability > Corporate Citizenship Activities	P97 https://www.nikon.com/about/sustainability/contribution/		
203-2	Significant indirect economic impacts	Corporate Citizenship Activities Corporate Citizenship Activities for Environment Data on "Corporate Citizenship Activities" (Data Index) Sustainability > Corporate Citizenship Activities	P97 P64 https://www.nikon.com/about/sustainability/contribution/		
GRI 204 : Procurement Practices 2016					
204-1	Proportion of spending on local suppliers			Nikon's Supply Chain Management	P66
GRI 205 : Anti-corruption 2016					
205-1	Operations assessed for risks related to corruption			Efforts to Prevent Bribery	P89
205-2	Communication and training about anti-corruption policies and procedures	Promoting CSR Procurement Efforts to Prevent Bribery	P68 P89	Participation in International Initiatives	P9
205-3	Confirmed incidents of corruption and actions taken	Efforts to Prevent Bribery * Not applicable	P89		
GRI 206 : Anti-competitive Behavior 2016					
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Efforts to Prevent Competition Law Violations * Not applicable	P90		
GRI 207 : tax 2019					
207-1	Approach to tax	Taxation	P95		
207-2	Tax governance, control, and risk management	Taxation Securities Report (in Japanese)	P95		
207-3	Stakeholder engagement and management of concerns related to tax	Taxation	P95		
207-4	Country-by-country reporting	Taxation Securities Report (in Japanese)	P95		
300 Environmental					
GRI 301 : Materials 2016					
301-1	Materials used by weight or volume	Business Activities and the Environment	P41		
301-2	Recycled input materials used	—		Promoting resource circulation	P52
301-3	Reclaimed products and their packaging materials	—		Promoting resource circulation	P52
GRI 302 : Energy 2016					
302-1	Energy consumption within the organization	Relationship between Nikon Group Businesses and the Environment Promoting a decarbonization Energy Consumption (Data Index)	P41 P44		
302-2	Energy consumption outside of the organization	—		Promoting a decarbonization	P44

GRI Guidelines		Corresponding item/page		Reference/Reasons for omission	
302-3	Energy intensity	Promoting a decarbonization Energy Consumption (Data Index)	P44		
302-4	Reduction of energy consumption	Promoting a decarbonization Energy Consumption (Data Index)	P44		
302-5	Reductions in energy requirements of products and services			Eco-friendly Products Development	P41
GRI 303 : Water and Effluents 2018					
303-1	Interactions with water as a shared resource	Protection of Water Resources Water Withdrawal / Water Discharge / Water consumption / Circulating Water Use (Data Index)	P56		
303-2	Management of water discharge-related impacts	Prevention of Air, Water and Soil Pollution	P29		
303-3	Water withdrawal	Protection of Water Resources Water Withdrawal (Data Index)	P56	* Calculation of water withdrawal in water-stressed areas will be considered in the future.	
303-4	Water discharge	Protection of Water Resources Water Discharge (Data Index)	P56		
303-5	Water consumption	Protection of Water Resources Water consumption (Data Index)	P56		
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	—			
304-2	Significant impacts of activities, products, and services on biodiversity	Protection of Water Resources Contributing to a Healthy and Environmentally Safe Society	P56 P58	Approach to Biodiversity	P62
304-3	Habitats protected or restored	Corporate Citizenship Activities for Environment	P64	Approach to Biodiversity	P62
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 (Scope1) GHG emissions	Promoting a Decarbonized Society CO2 Emissions List Breakdown by Scope and Category / CO2 Emissions from Energy Consumption / CO2 and Other Greenhouse Gases Emissions from Non-energy Consumption / Breakdown of Greenhouse Gas Emissions (Data Index)	P44	* There are no CO2 emissions of biological origin.	
305-2	Energy indirect (Scope 2) GHG emissions	Promoting a Decarbonized Society CO2 Emissions List Breakdown by Scope and Category / CO2 Emissions from Energy Consumption / CO2 and Other Greenhouse Gases Emissions from Non-energy Consumption / Breakdown of Greenhouse Gas Emissions /CO2 Emissions Reduction through the Use of Renewable Energy (Data Index)	P44		
305-3	Other indirect (Scope3) GHG emissions	Promoting a Decarbonized Society CO2 Emissions List Breakdown by Scope and Category / CO2 Emissions from Distribution in Japan, International Shipment and Distribution outside Japan (Data Index)	P44		
305-4	GHG emissions intensity	Promoting a Decarbonized Society CO2 Emissions from Energy Consumption (Data Index)	P44		
305-5	Reduction of GHG emissions	Promoting a Decarbonized Society CO2 Emissions List Breakdown by Scope and Category / CO2 Emissions from Energy Consumption / CO2 and Other Greenhouse Gases Emissions from Non-energy Consumption / Breakdown of Greenhouse Gas Emissions /CO2 Emissions Reduction through the Use of Renewable Energy / CO2 Emissions from Distribution in Japan, International Shipment and Distribution outside Japan (Data Index)	P44		
305-6	Emissions of ozone-depleting substances (ODS)	Abolition of All Ozone-layer-depleting Substances	P59		
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	The Nikon Group's PRTR and VOCs PRTR Survey Results for Nikon and Group Manufacturing Companies in Japan / Volatile Organic Compounds (VOCs) Emissions (Data Index)	P60		

GRI Guidelines		Corresponding item/page		Reference/Reasons for omission	
GRI 306 : Effluents and Waste 2016					
306-1	Water discharge by quality and destination	Protection of Water Resources Water Discharge (Data Index)	P56		
306-2	Waste by type and disposal method	Promoting Resource Circulation Zero Emission Levels / Amount of Waste (Waste plus Resources with Economic Value) / Breakdown (by Category) of Waste (Waste plus Resources with Economic Value) Generated by Nikon Group in Japan / Landfilled waste (Data Index)	P52	Contributing to a Healthy and Environmentally Safe Society * With the proper waste control complying with local laws to reduce the final (landfill) disposal amount, Nikon has no classification of Hazardous and non-hazardous for the waste.	P58
306-3	Significant spills	* Not applicable Legal Violations Prevention of Air, Water and Soil Pollution	P38 P61		
306-4	Transport of hazardous waste	* Nikon neither imports nor exports hazardous wastes designated under the Basel Convention Annexes I, II, III and VII.			
306-5	Water bodies affected by water discharges and/or runoff	* Not applicable Water Risk Assessments	P56		
GRI 307 : Environmental Compliance 2016					
307-1	Non-compliance with environmental laws and regulations	* Not applicable Environmental Governance	P38		
GRI 308 : Supplier Environmental Assessment 2016					
308-1	New suppliers that were screened using environmental criteria	Promoting Green Procurement * With the contract requirement to follow Nikon Environment Standards, all new suppliers meets the environmental standards.	P72		
308-2	Negative environmental impacts in the supply chain and actions taken	Promoting Green Procurement	P72		
400 Social					
GRI 401 : Employment 2016					
401-1	New employee hires and employee turnover	Number of New Hires / Turnover (Data Index)			
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	—		Creating an Employee-friendly Working Environment	P84
401-3	Parental leave	Childcare and Long-Term Care Support Number of Employees Taking Childcare Leave / Return-to-Work Rates after Childcare Leave / Retention Rates after Childcare Leave (Data Index)	P84		
GRI 402 : Labor/Management Relations 2016					
402-1	Minimum notice periods regarding operational changes	—		Labor Relations	P77
GRI 403 : Occupational Health and Safety 2018					
403-1	Occupational health and safety management system	Employees' Health and Safety	P85		
403-2	Hazard identification, risk assessment, and incident investigation	Employees' Health and Safety	P85		
403-3	Occupational health services	Employees' Health and Safety	P85		
403-4	Worker participation, consultation, and communication on occupational health and safety	Employees' Health and Safety	P85	Labor Relations	P77
403-5	Worker training on occupational health and safety	Raising Health and Safety Management Standards	P85		
403-6	Promotion of worker health	* All Nikon employees		Mental Health Care	P86
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	—		Raising Health and Safety Management Standards	P85
403-8	Workers covered by an occupational health and safety management system	—		Employees' Health and Safety	P85
403-9	Work-related injuries	Employees' Health and Safety Occupational Accidents Attributed/Related to Work / Frequency Rate of Lost Time Accidents (1 or More Days) / Severity Rate of Lost Time Accidents (1 or More Days) / Occupational Accidents Requiring Time Off (1 or More Days) and Fatalities / Types of Occupational Accident and Diseases, Injuries (Data Index)	P85	* Information and data were gathered through Group surveys. Risk analysis and countermeasures are currently underway, but disclosure is a matter for consideration as confidential information is included.	
403-10	Work-related ill health	Employees' Health and Safety Frequency Rate of Occupational Illnesses / Types of Occupational Accident and Diseases, Injuries (Data Index)	P85		

GRI Guidelines		Corresponding item/page	Reference/Reasons for omission	
GRI 404 : Training and Education 2016				
404-1	Average hours of training per year per employee	Human Resources Development Annual Number of Training Days per Employee at Nikon (Data Index)	P80	
404-2	Programs for upgrading employee skills and transition assistance programs	Human Resources Development Diversity & Inclusion	P80 P82	
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 P79
GRI 405 : Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees	Promoting the Success of Diverse Employees Directors and Officers / Number of Women and Non-Japanese Appointed as Nikon Group Directors/Officers and Corporate Auditors (Data Index)	P78	
405-2	Ratio of basic salary and remuneration of women to men	Ratio of Basic Salary and Compensation of Women to Men (Data Index)		
GRI 406 : Non-discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	Compliance Promotion System Use of Reporting and Consulting System (Data Index)	P88	
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	—		Human Rights Initiatives P75
GRI 408 : Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor	Promoting CSR Procurement Human Rights Initiatives * RBA self-assessment and the human rights and labor monitoring in the group found no serious risks.	P68 P75	
GRI 409 : Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Promoting CSR Procurement Human Rights Initiatives * RBA self-assessment and the human rights and labor monitoring in the group found no serious risks.	P68 P75	
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	Participation in International Initiatives Initiatives for Preventing Human Rights Violations * RBA self-assessment aimed at eight group manufacturing companies outside Japan and the human rights and labor monitoring 82 Nikon and all the group companies.	P9 P76	
412-2	Employee training on human rights policies or procedures	—		Initiatives for Preventing Human Rights Violations *All group employees received in-house newsletters for further understanding on human rights. In-house training for human rights aimed at all group employees was conducted and more than 90% of the employees participated in the course. P76
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—		

GRI Guidelines		Corresponding item/page		Reference/Reasons for omission	
GRI 413 : Local Communities 2016					
413-1	Operations with local community engagement, impact assessments, and development programs	—		Biodiversity Conservation Corporate Citizenship Activities Data on "Corporate Citizenship Activities" (Data Index)	P62 P97
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	—		Promoting CSR Procurement	P68
414-2	Negative social impacts in the supply chain and actions taken	Promoting CSR Procurement	P68		
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 * Nikon conducts safety assessments for all of its products.	P28		
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Ensuring Safety of Products and Services Technology without Hazardous Substances	P28 P59		
GRI 417 : Marketing and Labeling 2016					
417-1	Requirements for product and service information and labeling	Ensuring Safety of Products and Services	P28		
417-2	Incidents of non-compliance concerning product and service information and labeling	Ensuring Safety of Products and Services *In the fiscal year ended March 31, 2020, there were no violations of laws and voluntary regulations regarding safety labeling.	P28		
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 (There were no violations of GDPR carrying fines.) Results for the Fiscal Year Ended March 31, 2020	P19	Risk Management for Information Assets	P94
GRI 419 : Socioeconomic Compliance 2016					
419-1	Non-compliance with laws and regulations in the social and economic area	* Not applicable			