



NIKON  
SUSTAINABILITY  
REPORT **2025**

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 2024 to 31 March 2025.
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	○	P007 Corporate Information Nikon Group Companies [Web Page] <a href="https://www.nikon.com/company/corporate/group/">https://www.nikon.com/company/corporate/group/</a>
2-2	Entities included in the organization's sustainability reporting	○	P003 About Sustainability Report 2025 Securities Report (in Japanese)
2-3	Reporting period, frequency and contact point	○	P003 About Sustainability Report 2025 Securities Report (in Japanese)
2-4	Restatements of information	○	P003 About Sustainability Report 2025
2-5	External assurance	○	P003 About Sustainability Report 2025 D-56 Independent Practitioner's Assurance [Data Index]
2-6	Activities, value chain and other business relationships	○	P007 Corporate Information P091-095 Supply Chain Management p.096-100 Promoting CSR Procurement Securities Report (in Japanese)
2-7	Employees	○	D-28 Employee Composition [Data Index] D-28 Gender and Age Composition Ratios of Nikon by Managerial Level and Employment Type (As of March 31, 2025) [Data Index] D-38 Number of Part-time and Temporary Employees [Data Index]

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
2-8	Workers who are not employees	△	D-38 Number of Part-time and Temporary Employees [Data Index]
2-9	Governance structure and composition	○	P015-020 Governance P.136-138 Corporate Governance  D-50 Directors and Officers (As of March 31, 2025) [Data Index]  Corporate Governance Organization [Web Page] <a href="https://www.nikon.com/company/ir/governance/organization/">https://www.nikon.com/company/ir/governance/organization/</a>  Directors, Officers and Executive Fellows [Web Page] <a href="https://www.nikon.com/company/corporate/management/">https://www.nikon.com/company/corporate/management/</a>
2-10	Nomination and selection of the highest governance body	○	Corporate Governance Guideline [Web Page] <a href="https://www.nikon.com/company/ir/governance/organization/guideline/">https://www.nikon.com/company/ir/governance/organization/guideline/</a>
2-11	Chair of the highest governance body	○	Corporate Governance Organization [Web Page] <a href="https://www.nikon.com/company/ir/governance/organization/">https://www.nikon.com/company/ir/governance/organization/</a>
2-12	Role of the highest governance body in overseeing the management of impacts	○	P010-014 Strategy P015-020 Governance P021 Risk Management P.136-138 Corporate Governance
2-13	Delegation of responsibility for managing impacts	○	P015-020 Governance P021 Risk Management P.136-138 Corporate Governance P.140-142 Risk Management  Corporate Governance Organization [Web Page] <a href="https://www.nikon.com/company/ir/governance/organization/">https://www.nikon.com/company/ir/governance/organization/</a>
2-14	Role of the highest governance body in sustainability reporting	○	P015-016 Sustainability Promotion System
2-15	Conflicts of interest	○	Corporate Governance Guideline [Web Page] <a href="https://www.nikon.com/company/ir/governance/organization/guideline/">https://www.nikon.com/company/ir/governance/organization/guideline/</a>
2-16	Communication of critical concerns	○	P.136-138 Corporate Governance P.140-142 Risk Management

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
2-17	Collective knowledge of the highest governance body	○	P015-016 Sustainability Promotion System P018-020 Stakeholder Engagement P.105-106 Human Rights Training P.132-133 Compliance Training for Directors and Employees of the Nikon Group
2-18	Evaluation of the performance of the highest governance body	○	Corporate Governance Organization > Evaluation of the Board of Directors' Effectiveness [Web Page] <a href="https://www.nikon.com/company/ir/governance/organization/">https://www.nikon.com/company/ir/governance/organization/</a>
2-19	Remuneration policies	○	Corporate Governance Organization > Compensation of Directors [Web Page] <a href="https://www.nikon.com/company/ir/governance/organization/">https://www.nikon.com/company/ir/governance/organization/</a>  D-52 Compensation for Directors (Fiscal Year 2025) [Data Index] D-53 Compensation Amount for Each Director (Fiscal Year 2024) [Data Index]
2-20	Process to determine remuneration	○	Corporate Governance Organization > Compensation of Directors [Web Page] <a href="https://www.nikon.com/company/ir/governance/organization/">https://www.nikon.com/company/ir/governance/organization/</a>  Securities Report (in Japanese)
2-21	Annual total compensation ratio	○	D-54 Compensation at Nikon of President and Average Annual Salary of Employees [Data Index]
2-22	Statement on sustainable development strategy	○	P005-006 Message from the President

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
2-23	Policy commitments	○	<p>P007 Our Philosophy/Corporate Vision  P009 Sustainability Policy  P.038 Basic Quality Policy  P051 Policy and Long-Term Environmental Vision  P.102 Human Rights Initiatives &gt; Basic Approach  P.108 Diversity &amp; Inclusion &gt; Basic Approach  P.121 Nikon Group Health and Safety Policy  P.147 Nikon Corporate Citizenship Policy</p> <p>Nikon Code of Conduct  <a href="https://www.nikon.com/company/sustainability/policy/codeofconduct/">https://www.nikon.com/company/sustainability/policy/codeofconduct/</a>  Nikon Environmental Policy  <a href="https://www.nikon.com/company/sustainability/environment/environment_policy.pdf">https://www.nikon.com/company/sustainability/environment/environment_policy.pdf</a>  Nikon Basic Green Procurement Policy  <a href="https://www.nikon.com/company/corporate/procurement/green/">https://www.nikon.com/company/corporate/procurement/green/</a>  Paper Procurement Policy  <a href="https://www.nikon.com/company/sustainability/environment/safety/paper_procurement_policy.pdf">https://www.nikon.com/company/sustainability/environment/safety/paper_procurement_policy.pdf</a>  NIKON Basic Procurement Policy  <a href="https://www.nikon.com/company/corporate/procurement/policy/">https://www.nikon.com/company/corporate/procurement/policy/</a>  Nikon CSR Procurement Standards  <a href="https://www.nikon.com/company/corporate/procurement/csr/">https://www.nikon.com/company/corporate/procurement/csr/</a>  Responsible Minerals Sourcing Policy  <a href="https://www.nikon.com/company/corporate/procurement/conflict_minerals/">https://www.nikon.com/company/corporate/procurement/conflict_minerals/</a>  Nikon Human Rights Policy  <a href="https://www.nikon.com/company/sustainability/society-labor/human-rights/human_rights_policy.pdf">https://www.nikon.com/company/sustainability/society-labor/human-rights/human_rights_policy.pdf</a>  Nikon Global Diversity, Equity &amp; Inclusion Policy  <a href="https://www.nikon.com/company/sustainability/society-labor/diversity-inclusion/dei_policy.pdf">https://www.nikon.com/company/sustainability/society-labor/diversity-inclusion/dei_policy.pdf</a>  Nikon Anti-Bribery Policy  <a href="https://www.nikon.com/company/sustainability/governance/compliance/anti-bribery_policy.pdf">https://www.nikon.com/company/sustainability/governance/compliance/anti-bribery_policy.pdf</a>  Basic Policy on Internal Control System  <a href="https://www.nikon.com/company/ir/governance/internal-control/policy/">https://www.nikon.com/company/ir/governance/internal-control/policy/</a>  Global Tax Policy  <a href="https://www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf">https://www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf</a>  Nikon Group Information Security Policy  <a href="https://www.nikon.com/company/sustainability/governance/risk-management/security_policy.pdf">https://www.nikon.com/company/sustainability/governance/risk-management/security_policy.pdf</a>  Nikon Group Privacy Protection Statement  <a href="https://www.nikon.com/privacy/group/">https://www.nikon.com/privacy/group/</a></p>

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
2-24	Embedding policy commitments	○	<p>P009 Our Approach to Sustainability  P010-014 Strategy  P015-020 Governance  P021 Risk Management  P038-045 Ensuring Quality and Safety  P053-056 Environmental Management Promotion System  P096-100 Promoting CSR Procurement  P101-106 Respecting Human Rights  P107-116 Diversity, Equity &amp; Inclusion  P117-119 Human Resources Development  P120-127 Employees' Health and Safety  P129-134 Thorough Compliance  P135-138 Strengthening Corporate Governance  P139-145 Strengthening Risk Management  P147-148 Nikon Corporate Citizenship Activities</p> <p>Corporate Governance Organization [Web Page]  <a href="https://www.nikon.com/company/ir/governance/organization/">https://www.nikon.com/company/ir/governance/organization/</a></p>
2-25	Processes to remediate negative impacts	○	<p>P017 Main Achievements for the Fiscal Year Ended March 2024 in Relation to the Ten Principles of the UN Global Compact  P054-055 Environmental Management System  P105 Monitoring  P131-132 Reporting and Consulting System (Code of Conduct Hotline)</p>
2-26	Mechanisms for seeking advice and raising concerns	○	<p>P093 Procurement Hotline  P102-103 Human Rights Initiatives &gt; Governance  P131-132 Reporting and Consulting System (Code of Conduct Hotline)</p>
2-27	Compliance with laws and regulations	○	<p>P042 Information Provision for Safe Use  * In fiscal year 2024, there were no violations of laws, regulations, etc., with regard to safety labeling and information provision.  P057 Legal Violations  * In fiscal year 2024, there were no fines or sanctions for violation of environmental laws and regulations imposed on the Nikon Group.  P133 Anti-Bribery  * In fiscal year 2024, no cases of violation of anti-bribery-related laws and regulations occurred in the Nikon Group.</p>
2-28	Membership associations	○	<p>P017 Participation in International Initiatives  P019 Main Affiliated Organizations Related to Sustainability  P052 Participation in Environmental Initiatives and Outreach to Society</p>

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
2-29	Approach to stakeholder engagement	○	P018-020 Stakeholder Engagement
2-30	Collective bargaining agreements	○	P.106 Labor Relations D-42 Number of Employees Represented by an Independent Labor Union [Data Index]
GRI 3: Material Topics			
3-1	Process to determine material topics	○	P.010-014 Strategy
3-2	List of material topics	○	P.010-014 Strategy

# 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	○	P028-034 Materiality 1 Creating Social Value through Core Technologies
Materiality 2 Ensuring Trustworthiness by Maintaining and Increasing Quality			
3-3	Management of material topics	○	P035-045 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	○	P041 Ensuring Safety of Products and Services
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	○	P042 Response in Case of an Accident * In fiscal year 2024, following the procedures, we proceeded to take measures to prevent damage from occurring, spreading, or recurring in response to four incidents.
417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	○	P042 Information Provision for Safe Use P078-080 Management and Reduction of Hazardous Chemical Substances in Products
417-2	Incidents of non-compliance concerning product and service information and labeling	○	P042 Information Provision for Safe Use * In fiscal year 2024, 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 2024, 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	○	P046-047 Environment P048-050 Indicators and Targets P051-052 Strategy P053-056 Environmental Management Promotion System P057-059 Risk Management P060-068 Materiality 3 Promoting a Decarbonized Society



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			
201-2	Financial implications and other risks and opportunities due to climate change	○	P057-059 Risk Management P062-063 Promoting a Decarbonized Society > Strategy P063 Promoting a Decarbonized Society > Risk Management
302: Energy 2016			
302-1	Energy consumption within the organization	○	P065 Utilizing Renewable Energy P066 Changes in Energy Consumption  D-06 Energy Consumption [Data Index] D-07 Energy Consumption (MWh conversion) [Data Index] D-08 Ratio of Renewable Energy to Electricity Consumption [Data Index]
302-2	Energy consumption outside of the organization	△	P060 Scope 3 Emissions P067 Logistics GHG Emissions in Japan, Internationally, and Outside Japan  D-05 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
302-3	Energy intensity	○	P066 Changes in Energy Consumption  D-06 Energy Consumption [Data Index]
302-4	Reduction of energy consumption	○	P066 Main Energy-Saving Initiatives at Business Facilities  D-06 Energy Consumption [Data Index] D-07 Energy Consumption (MWh conversion) [Data Index]
302-5	Reductions in energy requirements of products and services	△	P064 CO <sub>2</sub> Reduction Measures for Products

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
305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	○	<p>P060 Scope 1+2 Emissions  P064-067 Reducing Greenhouse Gas Emissions at Business Facilities  P065 Changes in CO<sub>2</sub> Emissions from Energy Consumption</p> <p>D-04 GHG Emissions List Breakdown by Scope and Category (1) [Data Index]  D-09 CO<sub>2</sub> Emissions from Energy Consumption [Data Index]  D-10 Breakdown of Greenhouse Gas Emissions [Data Index]  D-11 CO<sub>2</sub> from Nonenergy Consumption and Other Greenhouse Gas Emissions [Data Index]</p>
305-2	Energy indirect (Scope 2) GHG emissions	○	<p>P060 Scope 1+2 Emissions  P064-066 Reducing Greenhouse Gas Emissions at Business Facilities  P065 Changes in CO<sub>2</sub> Emissions from Energy Consumption</p> <p>D-04 GHG Emissions List Breakdown by Scope and Category (1) [Data Index]  D-09 CO<sub>2</sub> Emissions from Energy Consumption [Data Index]  D-10 Breakdown of Greenhouse Gas Emissions [Data Index]  D-12 CO<sub>2</sub> Emissions Reduction through the Use of Renewable Energy [Data Index]</p>
305-3	Other indirect (Scope 3) GHG emissions	○	<p>P060 Scope 3 Emissions  P064 CO<sub>2</sub> Reduction Measures for Products  P067-068 Visualizing Logistics GHG Emissions</p> <p>D-05 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>P064-066 Reducing Greenhouse Gas Emissions at Business Facilities</p> <p>D-09 CO<sub>2</sub> Emissions from Energy Consumption [Data Index]</p>

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
305-5	Reduction of GHG emissions	○	P064 CO <sub>2</sub> Reduction Measures for Products P064-066 Reducing Greenhouse Gas Emissions at Business Facilities P067-068 Reducing Logistics Greenhouse Gas (GHG) Emissions  D-04, 05 GHG Emissions List Breakdown by Scope and Category [Data Index] D-09 CO <sub>2</sub> Emissions from Energy Consumption [Data Index] D-10 Breakdown of Greenhouse Gas Emissions [Data Index] D-11 CO <sub>2</sub> from Nonenergy Consumption and Other Greenhouse Gas Emissions [Data Index] D-12 CO <sub>2</sub> 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]
305-6	Emissions of ozone-depleting substances (ODS)	○	P079 Total Abolition of All Ozone-Depleting Substances and Reduction of CFC Use
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	○	P082 Nikon Group's PRTR and VOCs  D-22 PRTR Survey Results [Data Index] D-23 Volatile Organic Compounds (VOCs) Emissions [Data Index]  Environmental Data by Plants/Manufacturing Companies in Japan (in Japanese only) [Web Page] <a href="https://www.jp.nikon.com/company/sustainability/environment/data/">https://www.jp.nikon.com/company/sustainability/environment/data/</a>
<b>Materiality 4</b> <b>Promoting Resource Circulation</b>			
3-3	Management of material topics	○	P046-047 Environment P048-050 Indicators and Targes P051-052 Strategy P053-056 Environmental Management Promotion System P057-059 Risk Management P069-077 Materiality 4 Promoting Resource Circulation
GRI 301: Materials 2016			
301-1	Materials used by weight or volume	△	P057-058 Business Activities and the Environment
301-2	Recycled input materials used	△	P058-059 Eco-friendly Product Development P069-071 The 3Rs for Products and Packaging

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
301-3	Reclaimed products and their packaging materials	△	P069-071 The 3Rs 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	○	P074-077 Protection of Water Resources
303-2	Management of water discharge-related impacts	○	P075 Protection of Water Resources > Governance P075 Appropriate Wastewater Treatment P083 Prevention of Air, Water and Soil Pollution
303-3	Water withdrawal	○	P057-058 Business Activities and the Environment P075 Protection of Water Resources > Risk Management P075-076 Water Withdrawal and Discharge > Changes in Water Withdrawal, Breakdown of Water Withdrawal D-18 Water Withdrawal [Data Index]
303-4	Water discharge	○	P057-058 Business Activities and the Environment P075 Protection of Water Resources > Risk Management P075-076 Water Withdrawal and Discharge > Changes in Water Discharge, Breakdown of Water Discharge D-19 Water Discharge [Data Index]
303-5	Water consumption	○	P075 Protection of Water Resources > Risk Management P076 Water Withdrawal and Discharge > Changes in Freshwater Consumption, Changes in Water Consumption D-20 Freshwater Consumption D-21 Water Consumption [Data Index]
306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	○	P072-073 Management and Reduction of Waste
306-2	Management of significant waste-related impacts	○	P072-073 Management and Reduction of Waste * 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.

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
306-3	Waste generated	○	P057-058 Business Activities and the Environment P073 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 2024) [Data Index]
306-4	Waste diverted from disposal	○	P072-073 Management and Reduction of Waste  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 2024) [Data Index]
306-5	Waste directed to disposal	○	P072-073 Management and Reduction of Waste  D-15 Amount of Waste (Waste Plus Resources with Economic Value), Total Waste Used/Recycled/Sold, and Final Landfill Waste [Data Index]
<b>Materiality 5</b> <b>Preventing Pollution and Conserving Ecosystems</b>			
3-3	Management of material topics	○	P046-047 Environment P048-050 Indicators and Targes P051-052 Strategy P053-056 Environmental Management Promotion System P057-059 Risk Management P078-088 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	△	P084 Biodiversity Conservation > Basic Approach P084-086 Biodiversity Conservation > Strategy
304-2	Significant impacts of activities, products, and services on biodiversity	○	P084 Biodiversity Conservation > Basic Approach P084-086 Biodiversity Conservation > Strategy P087-088 Major Initiatives
304-3	Habitats protected or restored	○	P088 Support for Biodiversity Conservation and Restoration

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
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.
<b>Materiality 6</b> <b>Building a Resilient Supply Chain</b>			
3-3	Management of material topics	○	P090-100 Materiality 6 Building a Resilient Supply Chain
204: Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	○	P091 The Nikon Group's Supply Chain > Percentage of Procurement Value by Region D-24 Percentage of Procurement Value by Region and Percentage of Procurement Partners by Region at Regional Production Centers (Fiscal Year 2024)[Data Index]
308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	○	P099-100 Green Procurement * The business contract requires all new suppliers to follow Nikon Environment Standards. D-26 Environmental Partner Certifications [Data Index]
308-2	Negative environmental impacts in the supply chain and actions taken	○	P064 Promoting GHG Reductions with Procurement Partners P100 Assessment Results D-25 CSR Assessment Results [Data Index]
414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	○	P096-100 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	○	P091-095 Supply Chain Management P096-100 Promoting CSR Procurement D-25 CSR Assessment Results [Data Index]

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
<b>Materiality 7</b>			
<b>Respecting Human Rights</b>			
3-3	Management of material topics	○	P.101-106 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>P.105 Monitoring P.115-116 Fair Treatment and Evaluation</p> <p>D-53 Ratio at Nikon of Basic Salary and Remuneration of Women to Men (Fiscal Year 2024) [Data Index]</p> <p>Recruitment Information &gt; Application Requirements of Clerical Staffs for New Graduates (in Japanese only) [Web Page]  <a href="https://www.jp.nikon.com/company/recruitment/portal/newgraduates/recruit/requirements_jim.html">https://www.jp.nikon.com/company/recruitment/portal/newgraduates/recruit/requirements_jim.html</a></p> <p>Recruitment Information &gt; Application Requirements of Technical Staffs for New Graduates (in Japanese only) [Web Page]  <a href="https://www.jp.nikon.com/company/recruitment/portal/newgraduates/recruit/requirements_tec.html">https://www.jp.nikon.com/company/recruitment/portal/newgraduates/recruit/requirements_tec.html</a></p>
202-2	Proportion of senior management hired from the local community	○	D-29 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.106 Labor Relations
406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	○	<p>P.102-103 Human Rights Initiatives &gt; Governance P.105 Monitoring P.131-132 Reporting and Consulting System (Code of Conduct Hotline)</p> <p>D-49 Use of Reporting and Consulting System (Fiscal Year 2024) [Data Index]</p>
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>P.096-100 Promoting CSR Procurement P.103-104 Human Rights Initiatives &gt; Risk Management P.105 Monitoring</p>

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
408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	○	P096-100 Promoting CSR Procurement P.103-104 Human Rights Initiatives > Risk Management P.105 Monitoring
409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	○	P096-100 Promoting CSR Procurement P.103-104 Human Rights Initiatives > Risk Management P.105 Monitoring
Materiality 8 Diversity, Equity & Inclusion			
3-3	Management of material topics	○	P.107-119 Materiality 8 Diversity, Equity & Inclusion
401: Employment 2016			
401-1	New employee hires and employee turnover	○	D-30 Number and Rate of New Hires [Data Index] D-35 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.113 Creating Comfortable Working Environments P.113 Offering Diverse Work Styles P.113 Support for Balancing Work and Childcare/Nursing Care P.113-114 Support for Balancing Work and Childcare/Nursing Care > Nikon's Support Systems for Balancing Work and Family P.113-114 Curbing Long Working Hours
401-3	Parental leave	○	P.113 Support for Balancing Work and Childcare/Nursing Care D-39 Number of Employees Taking Childcare Leave [Data Index] D-40 Return-to-Work Rates after Childcare Leave [Data Index] D-41 Retention Rates after Childcare Leave [Data Index]



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
404: Training and Education 2016			
404-1	Average hours of training per year per employee	○	P.117 Major Initiatives > Annual Number of Training Days per Employee D-41 Annual Number of Training Days per Employee at Nikon [Data Index]
404-2	Programs for upgrading employee skills and transition assistance programs	○	P.112 Supporting Senior Employees in the Workplace P.117-119 Human Resource Development
404-3	Percentage of employees receiving regular performance and career development reviews	○	P.115-116 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.110 Promoting Advancement of Women in the Workplace > Percentage of Female Employees and Women in Management Positions (Nikon) P.112-113 Supporting Persons with Disabilities > Employment of Persons with Disabilities under Group Certification Over Time  D-28 Gender and Age Composition Ratios of Nikon by Managerial Level and Employment Type (As of March 31, 2025) [Data Index] D-33 Age Group [Data Index] D-36 Ratio of Female Employees [Data Index] D-37 Ratio of Females in Management Positions [Data Index] D-38 Ratio of Females in Junior Management Positions at Nikon [Data Index] D-39 Employment of People with Disabilities under Group Certification [Data Index] D-50 Directors and Officers (As of March 31, 2025) [Data Index] D-51 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-53 Ratio at Nikon of Basic Salary and Remuneration of Women to Men (Fiscal Year 2024) [Data Index]
Materiality 9 Employees' Health and Safety			
3-3	Management of material topics	○	P.120-127 Materiality 9 Employees' Health and Safety
403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	○	P.123 Employees' Health and Safety > Governance P.124-125 Employees' Health and Safety > Risk Management

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
403-2	Hazard identification, risk assessment, and incident investigation	○	P.124-125 Employees' Health and Safety > Risk Management P.125 Raising Health and Safety Management Standards (in Japan) P.125-126 Raising Health and Safety Management Standards (Outside Japan )
403-3	Occupational health services	○	P.124-125 Employees' Health and Safety > Risk Management P.125 Raising Health and Safety Management Standards (in Japan) P.125-126 Raising Health and Safety Management Standards (Outside Japan )
403-4	Worker participation, consultation, and communication on occupational health and safety	○	P.106 Labor Relations P.123 Employees' Health and Safety > Governance
403-5	Worker training on occupational health and safety	○	P.125 Raising Health and Safety Management Standards (in Japan) P.125-126 Raising Health and Safety Management Standards (Outside Japan )
403-6	Promotion of worker health	○	P.127 Maintaining and Improving Employee Health
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	○	P.125 Raising Health and Safety Management Standards (in Japan) P.125-126 Raising Health and Safety Management Standards (Outside Japan ) P.127 Initiatives with Business Partners
403-8	Workers covered by an occupational health and safety management system	○	P.120-127 Employees' Health and Safety * Our occupational health and safety management system applies to all Nikon Group employees
403-9	Work-related injuries	○	P.126 Nikon Group Occupational Accidents  D-42 Occupational Accidents Attributed/Related to Work [Data Index] D-43 Frequency Rate of Lost Time Accidents (1 or More Days) [Data Index] D-44 Severity Rate of Lost Time Accidents (1 or More Days) [Data Index] D-45 Occupational Accidents Requiring Time Off (1 or More Days) [Data Index] D-46 Fatalities [Data Index] D-48 Number of People with Major Injuries and Illnesses Due to Occupational Accidents (Fiscal Year 2024) [Data Index]
403-10	Work-related ill health	○	P.126 Nikon Group Occupational Accidents  D-42 Occupational Accidents Attributed/Related to Work [Data Index] D-46 Fatalities [Data Index] D-47 Frequency Rate of Occupational Illnesses [Data Index] D-48 Number of People with Major Injuries and Illnesses Due to Occupational Accidents (Fiscal Year 2024) [Data Index]

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
<b>Materiality 10</b> <b>Thorough Compliance</b>			
3-3	Management of material topics	○	P.129-134 Materiality 10 Thorough Compliance
<b>205: Anti-corruption 2016</b>			
205-1	Operations assessed for risks related to corruption	○	P.133 Anti-Bribery
205-2	Communication and training about anti-corruption policies and procedures	○	P.131-134 Compliance > Main Initiatives P.133 Anti-Bribery
205-3	Confirmed incidents of corruption and actions taken	○	P.134 Responding to Misconduct
<b>206: Anti-competitive Behavior 2016</b>			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	○	P.133 Prevention of Competition Law Violations * In fiscal year 2024, no cases of violation of related anti-bribery laws and regulations occurred in the Nikon Group.
<b>Materiality 11</b> <b>Strengthening Corporate Governance</b>			
3-3	Management of material topics	○	P.135-138 Materiality 11 Strengthening Corporate Governance
<b>207: Tax 2019</b>			
207-1	Approach to tax	○	P.138 Taxation Global Tax Policy <a href="https://www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf">https://www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf</a>
207-2	Tax governance, control, and risk management	○	P.138 Taxation Global Tax Policy <a href="https://www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf">https://www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf</a>

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
207-3	Stakeholder engagement and management of concerns related to tax	○	P.138 Taxation Global Tax Policy <a href="https://www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf">https://www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf</a>
207-4	Country-by-country reporting	○	P.138 Fiscal Year 2023 Tax Payments by Region D-54 Revenue, Tax payment, and Number of Employee by Region (Fiscal Year 2023)
Materiality 12 Strengthening Risk Management			
3-3	Management of material topics	○	P.139-145 Materiality 12 Strengthening Risk Management
418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	○	P.144 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.147-148 Nikon Corporate Citizenship Activities D-55 Data on Corporate Citizenship [Data Index] Corporate Citizenship Activities [Web] <a href="https://www.nikon.com/about/sustainability/citizenship/">https://www.nikon.com/about/sustainability/citizenship/</a>
203-2	Significant indirect economic impacts	△	P.147-148 Nikon Corporate Citizenship Activities D-55 Data on Corporate Citizenship [Data Index] Corporate Citizenship Activities [Web] <a href="https://www.nikon.com/about/sustainability/citizenship/">https://www.nikon.com/about/sustainability/citizenship/</a>
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)

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
413: Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	△	P.088 Support for Biodiversity Conservation and Restoration P.147-148 Nikon Corporate Citizenship Activities  Environmental Actions at Nikon Business Facilities (in Japanese only) [Web] <a href="https://www.jp.nikon.com/company/sustainability/environment_action/">https://www.jp.nikon.com/company/sustainability/environment_action/</a> Corporate Citizenship Activities [Web] <a href="https://www.nikon.com/about/sustainability/citizenship/">https://www.nikon.com/about/sustainability/citizenship/</a>
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



**NIKON CORPORATION**

1-5-20 Nishi-Oi, Shinagawa-ku,  
Tokyo 140-8601, Japan  
[www.nikon.com](http://www.nikon.com)

Published: September 2025