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Indicators and Targets

● Materiality Goals and Fiscal Year 2025 Plan

Self-Evaluation   ○:Achieved   △:Measures partially achieved or revised

	Materiality	Indicators	Targets (Target Fiscal Year)	Fiscal Year 2024 Plan (Action Plan)	Fiscal Year 2024 Results	Self-Evaluation	Fiscal Year 2025 Plan (Action Plan)
Business Activity	Materiality 1 Creating Social Value through Core Technologies	Growth drivers as a percentage of consolidated operating profit	40% or more (FY2030)	* Annual plan for each business unit and division	0% or less	—	* Annual plan for each business unit and division
		Services and components as a percentage of consolidated operating profit	50% or more (FY2030)		59%		
	Materiality 2 Maintaining and Improving Quality to Meet Customer Trust	Degree of achievement of the plan to review the quality management system in response to changes in the business environment	100% (every fiscal year)	• Revise Quality Management Directive (QMD) • Establish QMD for Group companies outside Japan	• Implemented QMD revisions related to new business activities and services in July 2024 • Prepared QMD revisions related to the amendments to the ISO management system for climate change and further clarification of the scope of product environmental regulation targets • Established QMD for Group companies outside Japan in July 2024	○	• Establish a global version of the Quality Management Directive (QMD)
		Quality management system operation status monitoring/Percentage of improvement plans in place	100% (every fiscal year)	• Complete assessments based on annual plans (at least eight departments/companies, mainly Group companies outside Japan)	• Conducted assessments for nine departments and companies	○	• Complete assessments based on annual plans (at least eight departments/companies, mainly Group companies outside Japan)
		Comprehension of basic training on quality (division, business units, Group manufacturing companies)	80% or more (FY2025)	• Training participation rate: 80% or more (business units, Group manufacturing companies in Japan)	• E-learning participation rate for QC Levels 3 and 4: 92% (business units, Group manufacturing companies in Japan)	○	• Training participation rate: 80% or more (business units, Group manufacturing companies in Japan) • Conduct trial basic quality control training at Group companies outside Japan
Environment	Environmental Action Plan ➡ p.049						
Society/Labor	Materiality 6 Building a Resilient Supply Chain	Percentage of due diligence conducted *1 (critical procurement partners)	100% (FY2025)	• 100% Nikon CSR Self-Assessment Survey rate for critical procurement partners • Completion of CSR audits and written improvement requests to critical procurement partners	• 100% Nikon CSR Self-Assessment Survey rate (25 companies) • Completed CSR audits and submitted written improvement requests to critical procurement partners (23 companies)	○	• 100% Nikon CSR Self-Assessment Survey rate for critical procurement partners • Complete of CSR audits and submit written improvement requests to critical procurement partners • Conduct the Responsible Mineral Sourcing Survey and due diligence and publish reports
		Understanding BCP systems in the supply chain *2	100% (FY2025)	• Visualization of information regarding the key business areas of procurement partner locations (15 companies) • Conducting BCP system surveys for procurement partners (50 or more companies) • Provision of assistance to procurement partners failing to meet Nikon standards as a result of the fiscal year 2023 survey	• Visualized information regarding the key business areas of procurement partner locations outside the primary managing division (15 companies) and expanded survey coverage through methodology streamlining (20 companies) • Conducted BCP system surveys for procurement partners (54 companies) • Supported procurement partners requiring system establishment (10 companies)	○	• Visualize procurement partner location data and their key procurement partners information (50 companies)

＊1 Implement until improvement is completed when a survey or audit reveals correction is necessary.

＊2 The scope of the supply chain requiring BCP system establishment is managed based on the number of suppliers.

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Materiality		Indicators	Targets (Target Fiscal Year)	Fiscal Year 2024 Plan (Action Plan)	Fiscal Year 2024 Results	Self-Evaluation	Fiscal Year 2025 Plan (Action Plan)
Society/Labor	Materiality 7 Respecting Human Rights	Level of awareness of Nikon Human Rights Policy	100% (FY2030)	• Degree of human rights education: 80% or more	• Implemented human rights e-learning for all Nikon Group employees in Japan Participation rate: 83% (99% of respondents indicated an understanding of the human rights policy in the post-training survey)	○	• Share the revised Human Rights Policy with all employees · Distribute e-mails, newsletters, etc., to employees and managers · Conduct training via e-learning
		Conformity rate of RBA Code of Conduct (manufacturing facilities)	90% or more (FY2025)	• Implementation of improvement plans for Nikon plants and Nikon Group companies formulated in fiscal year 2023	• Implemented RBA self-check issue improvement plans for all eligible business facilities	○	• Implement RBA-based human rights risk surveys within Nikon (Nikon Head Office/plants and Group companies) and formulate improvement plans [1]
	Materiality 8 Diversity, Equity & Inclusion	Level of awareness of Nikon Global EDI Policy	100% (FY2030)	• Conduct DEI training for senior management (Group companies in and outside Japan)	• Conducted three DEI training sessions in October 2024 for Group company top management (average satisfaction score of 3.8/5.0, 93% participation rate)	○	• Measure awareness of the Nikon Global DEI Policy • Analyze issues and consider future outreach measures based on DEI training for top management conducted in fiscal year 2024 (Group companies in and outside Japan) • Conduct DEI training for new section managers (Nikon) • Conduct DEI training for pre-management (deputy section manager, subsection manager) employees (Nikon)
				• Conduct DEI training for section managers (Nikon) • Consider DEI training for pre-management employees (Nikon)	• DEI training for Section Managers held 11 times between September and November 2024 (average satisfaction score of 4.3/5.0, 96% participation rate) • We co-hosted an event with other companies for female managers in September 2024 (20 Nikon participants, average satisfaction score of 4.8/5.0)	○	
		Percentage of women in management positions (Nikon)	8.0% or more (FY2025)	• Percentage of women in management positions: 7.8% or more • Percentage of female new hires: 25% or more · Review mentor/mentee system operations · Implement measures to raise awareness and increase the rate of childcare leave taken	• Percentage of women in management positions: 7.5% (Nikon) • Percentage of female new hires: 32.7% (Nikon)	△	• Percentage of women in management positions: 8.0% or more (as of March 31, 2026) · Percentage of female new hires: 25% or more · Continue to systematically train and promote female managers
	Materiality 9 Employees' Health and Safety	Average rate of health issues discovered with regular medical checkups (Nikon Group in Japan)	Below the previous national average [2] (every fiscal year)	• 58.9% or less of the 2023 national average · Health guidance and recommendations for medical checkups by occupational health staff · Health education · Managing excessive overtime	• Average rate of health issues discovered: 54.5% (Nikon Group in Japan)	○	• Less than the 2024 national average · Health guidance and recommendations for medical checkups by occupational health staff · Health education · Managing excessive overtime
		Annual number of occupational accidents attributable to work or related to the performance of work	60 cases or less (FY2025)	• Risk assessments (operations, equipment, chemical substances) • Safety education • Sharing of health and safety and occupational accident risk information	• Number of accidents: 59 (29 in Japan and 30 outside Japan)	○	• Reduction of potential risks by performing risk assessments (operations, equipment, chemical substances) • Safety education • Sharing of occupational accident cases and measures
		High stressed person rates in stress checks (Nikon)	Below the previous national average [3] (every fiscal year)	• 14.8 % or less of the 2023 national average · Individual counseling · Mental health education	• High stressed person rates: 13.5%	○	• Less than the 2024 national average · Individual counseling · Mental health education

＊1 Starting in fiscal year 2025, the indicators and target were changed to "Implementation rate of human rights due diligence at Nikon Group: 100%"
＊2 National average for the manufacturing industry as published by the Ministry of Health, Labor and Welfare.
＊3 National average as published by stress check contractors.

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Materiality	Indicators	Targets (Target Fiscal Year)	Fiscal Year 2024 Plan (Action Plan)	Fiscal Year 2024 Results	Self-Evaluation	Fiscal Year 2025 Plan (Action Plan)
Governance — Materiality 10 Thorough Compliance	Establishment of compliance awareness [1]	95% or more (FY2025)	• Develop a global legal and compliance structure • Communicate the revised Nikon Code of Conduct and review awareness measures • Conduct awareness surveys to determine awareness and identify issues	• Revised the Nikon Code of Conduct in April 2024 and implemented training activities, including activities outside Japan • In October 2024, we created the Compliance Department to integrate compliance functions previously divided among multiple organizations, establishing a global- and group-based compliance structure • We plan to conduct a global awareness survey in fiscal year 2025, once we determine content and timing	△	• Spread awareness of the Nikon Code of Conduct • Conduct awareness surveys to determine awareness and identify issues
	Awareness level of whistleblower system [1]	95% or more (FY2025)	• Implement activities to raise awareness of the whistleblower (reporting and consultation) system (in Japan, this includes establishing an external contact to handle cases related to heads of organizations and other executives, as well as compliance with the Freelance Protection Act)	• Publicized the consultation system under the new Freelance Protection Act (add freelancers to the list of eligible users and publicize the service in newsletters, etc.) • Raised awareness of the whistleblower system through seminars for executives at Compliance Committee meetings	○	• Implement activities to raise awareness of the whistleblower (reporting and consultation) system (in Japan, this includes establishing an external contact to handle cases related to heads of organizations and other executives)
Materiality 11 Strengthening Corporate Governance	Assessing Board effectiveness and addressing key issues	100% (every fiscal year)	• Discuss and take action to address issues identified by the Board of Directors in the fiscal year 2023 effectiveness evaluation. Conduct evaluation based on preliminary questionnaire and individual interview evaluations, prepare evaluation reports	• Addressed issues (system improvement, etc.) identified in the fiscal year 2023 effectiveness assessment • Conducted effectiveness assessment in fiscal year 2024, reported the results to the Board of Directors in April 2025, and discussed measures to be taken	○	• Discuss and take action to address issues identified by the Board of Directors in the fiscal year 2024 effectiveness evaluation. Conduct evaluation based on preliminary questionnaire and individual interview evaluations, prepare evaluation reports
	Diversity of the Board of Directors	Optimizing the composition of the Board of Directors to meet stakeholder demands (every fiscal year)	• Consider the optimal composition of the Board of Directors	• The Nominating Committee deliberated and approved matters related to the composition of the Board of Directors for fiscal year 2025 • Ongoing consideration of structure in the next fiscal year and beyond	○	• Consider the optimal composition of the Board of Directors
Materiality 12 Strengthening Risk Management	Progress in identifying important risks and implementing measures based on risk assessments	100% (every fiscal year)	• Support the optimization of export control systems in Group companies • Implement measures to improve the effectiveness of BCP for large-scale disasters and BCM for international conflict contingencies (familiarization and training, continuous updates)	• Established export management and service management systems for newly added (M&A) Group companies outside Japan; enhanced cooperation with business units overseeing these new members • Conducted a response drill in January 2025 simulating a major disaster. The IT Solutions Division began discussions with the Production Technology Division (Group production company) on BCM collaboration	○	• Redesign and implement a risk assessment framework • Identify critical risks and consider policies to address these risks
			• Strengthen cybersecurity systems and comply with laws and regulations in each country that require product cybersecurity measures	• Strengthened cybersecurity systems and complied with laws and regulations in each country that require product cybersecurity measures	○	• Continue to comply with laws and regulations in each country that require product cybersecurity measures

＊1 Checked by Nikon Group awareness surveys.