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Strategy

Basic Approach

The Nikon Group defines sustainability as contributing to a sustainable society while achieving sustainable growth through business activities grounded in our philosophy of *Trustworthiness and Creativity*. The Board of Directors adopted the Sustainability Policy, which consists of this core principle and four supporting commitments.

Under this policy, the Nikon Group has established the Nikon Code of Conduct, which embodies Nikon's basic approach to social responsibility and lays down standards for employees to follow when taking actions based on this approach.

Sustainability Policy

The Nikon Group aims to both contribute to a sustainable society and achieve sustainable growth for itself by putting into practice the Nikon philosophy of Trustworthiness and Creativity through our business activities.

- We are committed to helping solve environmental and social challenges and achieve Sustainable Development Goals (SDGs) through our business activities by delivering uniquely Nikon products and services.
- We aim to do better for the environment and for society by objectively assessing the impact our business has on the environment and society and continually striving to make improvements.
- Through active dialog with our stakeholders, we stay abreast of changes in society. We also constantly reflect on our own activities to meet stakeholder expectations.
- We do more than what is required to comply with laws and regulations. We act with integrity and fairness and disclose information appropriately.

Web ▶ Nikon Code of Conduct

Sustainability Strategy

The Nikon Group's Vision is to become a key technology solutions company in a global society where humans and machines co-create seamlessly. We aim to achieve sustainable growth by focusing on creating new value through products and services that contribute to a society where humans and machines co-create seamlessly.

Based on this concept, the Nikon Group formulates sustainability strategies in medium-term management plans and annual plans that support implementation of the Sustainability Policy. The Medium-Term Management Plan (FY2026-FY2030), launched in April 2026, emphasizes sustainability-focused management.

Specifically, the plan sets out Key Themes for Creating Value linked to business and pursues related initiatives. The plan also

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identifies Key Themes for Building Trust to support value creation, address challenges related to people, society, and the global environment, and fulfill our responsibilities as a member of a sustainable society. In addition to key themes, the Medium-Term Management Plan also sets out our Vision, strategies, indicators, and targets.

The Nikon Group is committed to steadily advancing these initiatives to contribute to a sustainable society while achieving sustainable growth under the Sustainability Policy.

Selection of Key Themes

The Nikon Group identifies materialities to prioritize achieving sustainable growth together with society. We reviewed our materialities in fiscal year 2025 in connection with the formulation of the Medium-Term Management Plan (FY2026-FY2030). In this review, we held extensive discussions on the future vision the Group should pursue based on higher-level policies, including our corporate philosophy, as well as expected changes in the business environment and social issues. We then defined and identified materialities as areas requiring focused attention to achieve that vision.

Our analysis drew on feedback gathered through ongoing communication with stakeholders, risks identified by the Risk Management and Compliance Committee, and the external environment. We also interviewed general managers and heads of planning departments across each business unit. Furthermore, we compiled a list of 33 items based on issues identified using international frameworks, including the GRI Standards, SDGs, RBA Code of Conduct, SASB, and ESRS, as well as competitor trends and external ESG assessments. We then evaluated these items from both perspectives of the impact the Nikon Group has on society and the environment, as well as and the impact society and the environment have on the Nikon Group. We developed a proposed set of materialities through extensive discussions with corporate administration divisions responsible for management strategy, human resources, procurement, the environment, and compliance, taking into account out efforts listed above. We then discussed the proposed materialities with external experts and held management-level deliberations through the Executive Committee and other meetings. The Sustainability Committee selected the final materialities and received approval at the Board of Directors.

To avoid confusion with the various definitions of materiality used today, Nikon refers to the newly identified materialities as key themes. These themes consist of three Key Themes for Creating Value and eight Key Themes for Building Trust.

The Key Themes for Creating Value define the areas where the Nikon Group will contribute to creating social value through our businesses. We also clarified key elements for empowering diverse talent and strengthening organization capabilities, two factors essential to value creation, as well as the key elements of partnerships that accelerate and expand value creation. The Nikon Group will manage progress and advance the above initiatives in these key focus areas through our management strategy.

The Key Themes for Building Trust include a defined vision for each theme. Initiatives to address both risks and opportunities are positioned as strategies under each theme and include indicators and targets for each strategy. The Sustainability Committee manages progress against the annual plans for key themes to support steady execution.

● Steps to Identify Key Themes (Materiality)

Step 1: Analyze Existing Information
Analyzed stakeholder feedback (union members in Japan, procurement partners, shareholders, investors, etc.), risk assessment survey results, external environmental factors, etc.

Step 2: Interview Business Units
Interviewed general managers, heads of planning departments, etc.

Step 3: Identify Social Issues
Examined international frameworks (GRI Standards, SDGs, RBA Code of Conduct, SASB, ESRS, etc.), trends among competitors, external ESG assessments, etc.

Step 4: Evaluate Social Issues
Evaluated issues, taking into account impacts on society and the environment, as well as impacts of society and the environment on Nikon.

Step 5: Develop Materiality Proposals
Developed proposals based on management strategies and ongoing discussions with corporate administration divisions responsible for human resources, procurement, the environment, compliance, etc.

Step 6: Discuss With Stakeholders and Management
Held discussions between external experts representing stakeholders and management. The Sustainability Committee and Executive Committee also held discussions.

Step 7: Determine Key Themes (Materiality) and Set Targets
Identified the Key Themes for Creating Value and Building Trust as our new materiality, received approval from the Board of Directors, incorporated these themes into the Medium-Term Management Plan, and established targets.

Key Themes for Building Trust: Vision, Risks and Opportunities, and Strategies

Key Themes for Creating Trust	Vision	Risks	Opportunities	SDGs Contributed To	Strategies
Addressing climate change	Achieving net zero throughout the value chain by fiscal year 2050	・Decrease in asset values and operational shutdowns due to weather-related disasters increasing in frequency due to climate change ・Financial impact due to carbon pricing programs, etc. ・Loss of market share and public trust due to a failure to take adequate climate change action	・Growth in businesses that contribute to climate change mitigation ・Improved value chain resilience through climate change solutions	7, 13	GHG emission reduction in Scope 1, 2, and 3 and accelerate introduction of renewable energy
Promoting resource circularity	Minimizing resource consumption and maximizing resource circulation throughout the value chain	・Increased costs due to stricter regulations related to resource use and recycling, waste disposal, and information disclosure ・Impact of water risk (including climate change) on Nikon and value chain operations ・Loss of market share and public trust due to a failure to conduct resource circulation efforts and address water risks adequately	・Growth in businesses that contribute to the circular economy ・Lower business costs through reduced resource use and waste disposal ・Gain trust through appropriate response to stakeholder demands regarding resource circulation and water risks	6, 11, 12	・Reducing resource consumption and waste, etc. ・Effective use of water leading to reduced water withdrawal
Pollution prevention and ecosystem protection	Zero negative impacts on human health or ecosystems in the value chain	・Increased operating costs due to stricter regulations regarding hazardous chemical substances in products and the prevention of air, wastewater, and soil pollution in operations ・Procurement risks associated with the transition away from hazardous substances ・Loss of market share and public trust due to a failure to respond to increasing stakeholder demands	・Growth in businesses that contribute to biodiversity conservation ・Earning stakeholder trust by ensuring compliance with regulations and other requirements	6, 11, 12, 14, 15	Appropriate use of chemical substances and reduction of ecological impact and dependence
Respect for human rights across the value chain	Establish initiatives to respect the human rights of rights holders* in business activities	・Negative impact of human rights violations on rights holders due to failure to protect and extend human rights across the value chain ・Such situations could damage brand value, cause a loss of trust from customers and society, or result in a decline in business performance	・Improved social trust and brand value through efforts to protect and extend human rights ・Increased employee job satisfaction and productivity through decent work; improved recruitment and retention of outstanding human resources ・Building a resilient supply chain through responsible sourcing throughout the supply chain	3, 5, 8, 10, 16	Spreading awareness of human rights via the Nikon Human Rights Policy and conducting human rights due diligence
Supply chain resilience	A sustainable supply chain that addresses business risks and social issues in an appropriate manner	・Damage to brand image and loss of trust from stakeholders due to issues in the supply chain related to human rights, the labor environment, health and safety, the environment, etc. ・Loss of business opportunities and a decline in business performance due to supply constraints caused by geopolitical risks, difficulties in procuring raw materials and components due to natural disasters, infectious diseases, conflicts, etc. ・Production disruptions, loss of business opportunities, and a decline in business performance due to cyberattacks on supply chains with weak information security	・Improved supply chain stability and business growth due to ESG-oriented procurement and cooperation with procurement partners ・Earning customer trust and increasing brand and corporate value based on the preceding	8, 12	Building a mechanism for supply chain risk assessments and immediate emergency response
Quality and safety of products and services	Providing high-quality, competitive products and services that are safe, environmentally friendly, and secure	・Loss of trust and decline in business performance due to a failure to respond to increasingly diverse and sophisticated customer needs ・Loss of market share and public trust due to a failure to secure products and services that comply with stricter laws and regulations	・Improving relationships of trust with customers and society by offering high-quality products and services in response to changing customer needs, as well as laws and regulations ・Enhancing brand value and fostering business growth through creative, efficient manufacturing that enables us to adequately provide high-quality products and services	12	Advancement and establishment of quality management
Information security and cybersecurity	Establishment of global security controls and cyber resilience	・Risk of undermining social trust and the safety of the digital society due to information leaks involving customers and business partners or service disruptions ・Severe impact on business continuity due to the suspension of or delays in restoring key operations, including production, research, and sales ・Medium- to long-term decline in earnings capacity and corporate value due to regulatory violations, litigation, or damage to brand value	・Provision of a secure digital environment in which customers and business partners can use data and digital services with peace of mind ・Improvement of social trust through the safe and secure use of AI and data ・Sustainable business growth and enhanced corporate value by leveraging cyber resilience as a competitive advantage	9, 16	Continuous enhancement of cyber resilience through proactive risk management and a Zero Trust-based governance approach
Thorough compliance	Zero compliance violations	・Loss of stakeholder trust, brand damage, penalties, lost business opportunities, and other losses due to serious compliance violations	・Maintaining stakeholder trust and achievement of sustainable growth through ethical and good-faith behavior in accordance with international guidelines ・Enhancement of employee motivation and performance through the creation of a sound workplace environment grounded in strong ethical values	16	Spreading awareness of the Nikon Code of Conduct

*A rights holder is a person who is the subject of human rights and refers to someone whose human rights are being or may be violated.

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Governance/Risk Management

Sustainability Promotion System

The Nikon Group established the Sustainability Committee, chaired by the president, to implement the Sustainability Policy throughout the Group and to advance our sustainability initiatives consistently. The vice chair is the officer in charge of the Corporate Sustainability Department, while the committee members consist of all Executive Committee members and all general managers responsible as heads of the business units and divisions. Audit and Supervisory Committee members also participate as observers.

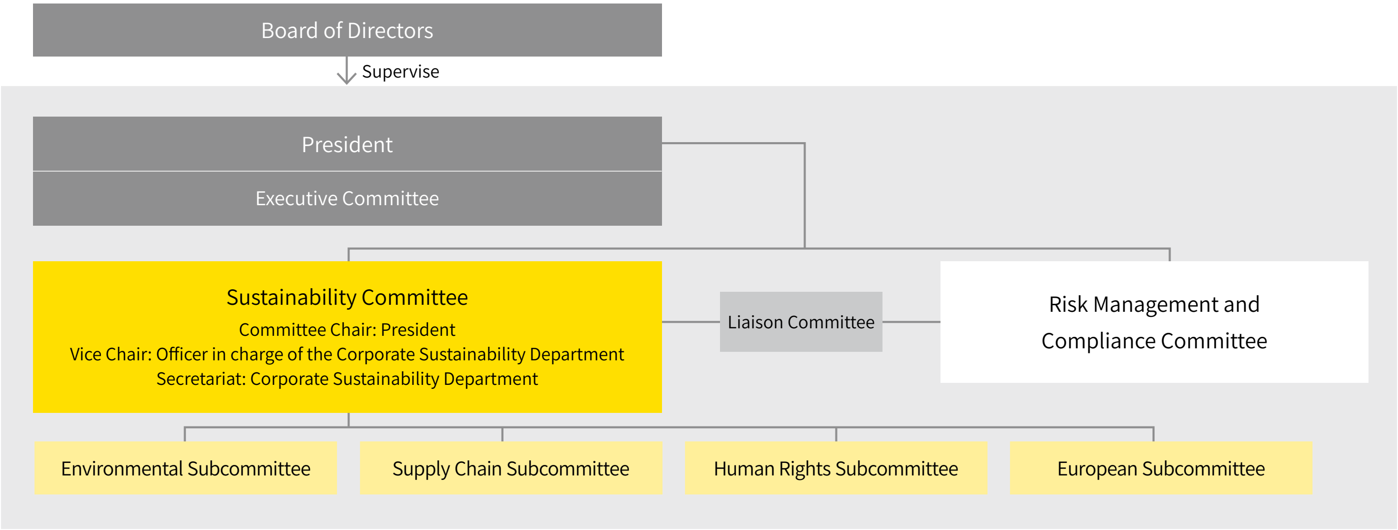
The Sustainability Committee, which meets twice per year as a rule, deliberates and manages overall sustainability activities, including the review of materiality (referred to as key themes beginning in fiscal year 2026). The committee also sets strategies and targets for these issues, manages the progress of each initiative, evaluates performance, and directs improvements, while monitoring sustainability-related risks and opportunities with an emphasis on key themes.

The Environmental Subcommittee and Supply Chain Subcommittee are organized under the Sustainability Committee. In April 2026, we established the European Subcommittee to strengthen our response to the rapid development of sustainability-related regulations in Europe. These subcommittees examine specific initiatives and submit reports on activities to the Sustainability Committee once per year and as needed.

We also established a liaison meeting with the Risk Management and Compliance Committee, which has jurisdiction over all Nikon Group risks, for sustainability-related risk management. This liaison meeting shares information regularly and cooperates to address risks.

The Board of Directors receives reports of the activities of these committees at least once a year. In turn, the Board supervises the appropriateness, effectiveness, and risks of various sustainability activities, including those related to climate change.

Sustainability Promotion System (As of April 01, 2026)



Main Agenda for Fiscal Year 2025 Sustainability Committee Meetings

May 2025	December 2025	March 2026
・Fiscal year 2024 performance versus targets ・Renewable energy adoption plans ・DEI advancement ・Progress on human rights initiatives (follow-up surveys and remedies) ・Review of materiality	・Progress toward fiscal year 2025 targets ・Nikon EMS operations (policy establishment and regulation revision) ・Human Rights Subcommittee reports (AI ethics, customer harassment, follow-up investigations, remedies) ・Review of materiality	・Targets for fiscal year 2026 ・Materiality review and KPIs ・Compliance with CSRD

Main Reports and Deliberations at Board of Directors Meetings in Fiscal Year 2025

April 2025	September 2025
・Sustainability Committee reports (decarbonization and renewable energy, human rights, DEI, disclosure, etc.)	・Discussions regarding compliance with the UK Modern Slavery Act

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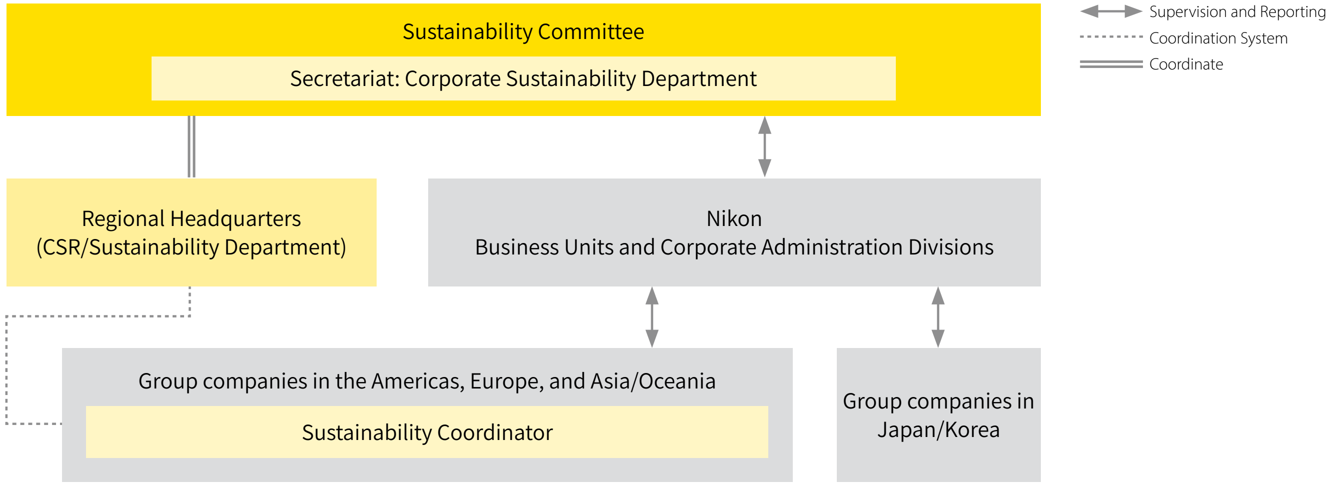
Sustainability Promotion System at Group Companies Outside Japan

Advancing sustainability across the Group requires maintaining consistency as a whole while taking into account regional characteristics, including culture, customs, and language, in the locations where Group companies operate. To this end, the Nikon Group Sustainability Committee oversees Group-wide sustainability activities, and communicates decisions through business units and HQ to Group companies for incorporation into management and business operations.

In addition, we established sustainability divisions at regional headquarters outside Japan. We divide the geographic areas where we operate into five regions (excluding Japan), and the sustainability departments of Nikon and of each regional headquarters puts in place systems for the promotion of sustainability within their jurisdiction. Furthermore, a Sustainability Coordinator is appointed at each company to ensure collaboration.

The Corporate Sustainability Department, which serves as the secretariat of the Sustainability Committee, and the sustainability divisions of the regional headquarters exchange information at regular monthly meetings and coordinates efforts. The sustainability global communication meeting is held once a year, with participants representing the sustainability departments at each regional headquarters. At this meeting, participants discuss response measures after sharing information regarding social trends in each region, progress made in sustainability activities, and issues that need to be addressed. The May 2025 meeting included updates on our efforts in human rights, DEI, environment, and information disclosure. The meeting also discussed issues and future actions in each region.

● Group-Wide Sustainability Structure



PDCA Cycle Implementation Framework

In the Nikon Group, corporate administration divisions take the lead in developing Group-wide activities based on materiality goals discussed and finalized by the Sustainability Committee. At the same time, other divisions recognize and address the risks and opportunities related to materiality in their business activities. Every Nikon business unit and division proposes goals that integrate sustainability and business activities for inclusion in annual plans. The Sustainability Committee deliberates on the appropriateness and manages the progress of these sustainability-related goals. At the same time, each department and section employee is made aware through the goal management system. In this way, we ensure that sustainability is communicated throughout the entire Group and initiatives are carried out toward achieving these goals.

Nikon incorporates sustainability into the evaluation criteria for performance-linked stock compensation to clarify management accountability for sustainability initiatives and the achievement of related goals. We revised our compensation system in June 2026 in conjunction with the new Medium-Term Management Plan. The revised system includes initiatives to strengthen the business fundamentals as one of the performance metrics for performance-linked stock compensation during the period covering fiscal year 2026 to fiscal year 2030. This metric comprises a comprehensive assessment of five areas (human capital management, manufacturing, digital transformation, executive management, and sustainability) and carries a weighting of 10%.

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Understanding and Identifying Sustainability-Related Risks and Opportunities

The Nikon Group strives to understand risks and opportunities around key themes through external ESG surveys and analysis of the results, information gathering from industry associations, dialogues with stakeholders, human rights risk surveys, internal sustainability surveys, and CSR assessments/audits of procurement partners.

The Sustainability Committee, subordinate committee secretariats, and relevant departments communicate and evaluate the risks and opportunities identified in a timely manner. The Sustainability Committee or subcommittees consult with the Director in charge of sustainability regarding risks identified as significant. These risks are added to meeting agendas for discussion and action planning.

During the process of reviewing key themes, the Group identifies and assesses risks and opportunities related to sustainability in general, referencing these risks and opportunities when selecting key themes.

Participation in International Initiatives

The Nikon Group aims to enhance the optimization and effectiveness of our activities by working together with various groups through involvement in international initiatives.

Participation in Environmental Initiatives and Outreach to Society
▶ p.031

Joining the UN Global Compact

Nikon became a signatory to the UN Global Compact (UNGC) in 2007. We respect the ten principles covering the four areas of human rights, labor, environment, and anticorruption. Through the UNGC, the Nikon Group acquires a global perspective on social challenges as well as gaining opportunities to share information with other companies and build a network with experts.

WE SUPPORT
UN GLOBAL COMPACT

● Main Achievements for the Fiscal Year 2025 in Relation to the Ten Principles of the UN Global Compact

	Principle	Policy	Jurisdiction	Achievements
Human rights/Labor	1, 2/3, 4, 5, 6	Nikon Human Rights Policy	Sustainability Committee	We conducted due diligence on six salient human rights issues for the Nikon to prioritize under the Nikon Human Rights Policy. In fiscal year 2025, we implemented human rights risk surveys at the Nikon Head Office, all plants, and Group companies in and outside Japan and formulated improvement plans based on survey results.
		Nikon CSR Procurement Standards	Supply Chain Subcommittee	We conducted CSR assessment, audits, and corrective actions once every three years for procurement partners that are selected based on risk assessment from various perspectives. In fiscal year 2025, we conducted the Nikon CSR Self-Assessment Survey for 19 procurement partners, including 15 companies that will begin doing business with the Nikon Group. We completed CSR audits of three key procurement partners and confirmed completion of the corrective actions requested in writing.
		Responsible Minerals Sourcing Policy		We conducted a survey on the use of five minerals (3TG plus cobalt), regarding these substances as high-risk conflict minerals. In fiscal year 2025, we found 226 of the 360 smelters identified in the 3TG survey, and 65 of the 104 smelters identified in the cobalt survey, to be RMAP compliant.
Environment	7, 8, 9	Nikon Long-Term Environmental Vision	Environmental Subcommittee	We rolled out Environmental Management Systems throughout the Group and implemented initiatives. In fiscal year 2025, we implemented environmental action plans, including transitioning Group manufacturing companies in China to 100% renewable energy, to achieve greenhouse gas emissions reduction and renewable energy targets.
		Nikon Green Procurement Standards	Supply Chain Subcommittee	We conducted our triennial environmental management system survey in accordance with risks of chemical substances occurring in materials used, components, and processes. We also conducted environmental management system assessments to confirm the establishment and management of environmental management systems. In fiscal year 2025, we conducted assessments for nine procurement partners. As a result, we certified nine companies as new environmental partners (461 certified environmental partners in total).
Environment	10	Nikon Anti-Bribery Policy	Risk Management and Compliance Committee	The Compliance Department and Regional Headquarters outside Japan work together continuously to communicate anti-bribery procedures to employees, provide training, and verify implementation status.

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Joining the RBA

With the aim of enhancing sustainability both within the Nikon Group and in the supply chain, Nikon joined the Responsible Business Alliance (RBA) in May 2018. The RBA has established the RBA Code of Conduct to ensure that working environments remain safe and workers are treated with respect and dignity, while also setting standards for the fulfillment of environmental and ethical responsibilities within the supply chains of all member companies.

Respecting Human Rights ▶ p.064
Promoting CSR Procurement ▶ p.090

Activities Aimed at Raising Employees' Sustainability Awareness

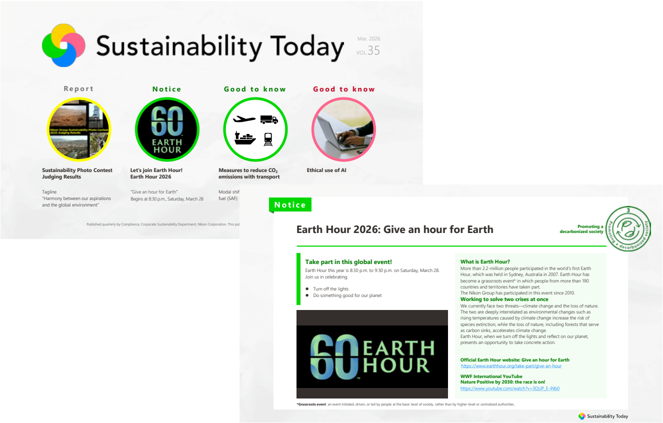
The Nikon Group publishes a quarterly newsletter in 15 languages covering sustainability-related activities and news within and outside the Group, aiming to raise sustainability awareness among employees.

The Nikon Group Sustainability Photo Contest is an annual event under the theme of sustainability. The fiscal year 2025 contest was held under the theme *Harmony Between Our Aspirations and the Global Environment*. We invited Nikon Group employees to submit entries from June through the end of September 2025 and received a total of 174 entries from 89 employees across 13 countries and regions participated.

The Nikon Group portal site features a sustainability page in English and Japanese, with articles on our basic approach, organization, targets, and Group activities.

Furthermore, we held various events in Japan, including a series of discussions on initiatives at various workplaces to raise awareness of the connection between one's work and sustainability. We encourage participation in these events and share archived content on the Japanese portal site.

Nikon Group Sustainability Photo Contest Excellence Award
Title: Hope for the Future
Photographer: Margaret Jones
Affiliation: Nikon Precision Inc. (U.S.)
Reason for Award: This work captures the native forests of the Waitakere Ranges Regional Park near Auckland, New Zealand, together with a rainbow, symbolizing the importance of forest conservation and biodiversity as outlined in SDG 15, *Life on Land*. The rainbow evokes the natural water cycle and the benefits of nature, expressing a desire to preserve these valuable natural environments for future generations.



Newsletter sent to all Nikon Group employees

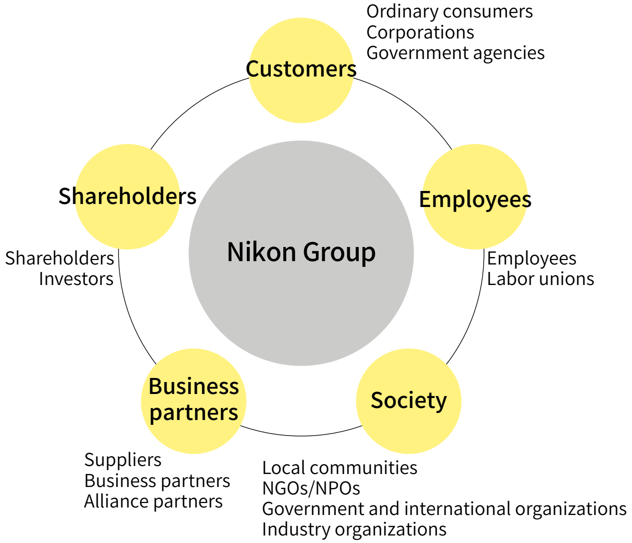
Stakeholder Engagement

The Nikon Group believes that stakeholder engagement is important to properly understand and identify sustainability risks and opportunities, as well as to objectively evaluate and improve overall sustainability efforts, including strategies, indicators, targets, and performance.

Therefore, we disclose policies and results to Nikon Group stakeholders, including customers, shareholders, employees, business partners, and society at large, conducting disclosure through a variety of opportunities and methods. We take opinions and expectations received in response into consideration. As examples where we listen to stakeholder feedback, management communicates directly with customers in business meetings, with shareholders and investors during investor relations activities, with employees in town hall meetings and labor-management council meetings, and with business partners in procurement partner meetings. In addition, the IR department regularly shares the content of dialogues with shareholders and investors at meetings of the Board of Directors and the Executive Committee.

The opinions of stakeholders collected and analyzed by each department are also reported to the directors in charge and the Executive Committee as appropriate, and subsequently utilized in management and business activities. In this way, the Nikon Group strives to foster sound relationships with stakeholders and engage actively through two-way communication.

Nikon Group's Main Stakeholders



Main Forms of Engagement With Stakeholders

Main Stakeholders	Methods of Engagement	Objectives
Customers	・Call centers and service counters (as required) ・Responses to customers by departments in charge of sales/services (as required) ・Sharing of information via the website and other methods (as required) ・Exhibitions/events (several times a year) ・News releases via mass media and other methods (as required), etc.	Provision of high quality, high value-added products and services, response to feedback and requests, and provision of appropriate information on products and services
Shareholders	・General Shareholders' Meeting (once a year) ・Announcements (as required) ・Publishing of various types of printed materials including the NIKON REPORT and interim reports (once a year), etc. ・Sharing of information via the website and other methods (as required) ・Financial Results Conference (four times a year) ・Responding to ESG investment (as required), etc.	Timely and appropriate disclosure of information, acquisition of appropriate evaluation and support from capital markets, fair and highly transparent corporate management, appropriate return of profits
Employees	・Sharing of information via company newsletters, the Group portal site, and other methods (as required) ・Labor and management conferences, and conferences with employee-elected representatives (as required) ・Reporting and Consulting System (as required) ・Conducting labor standards surveys at Group companies (once a year) ・Conducting employee awareness surveys and questionnaires (once every one to two years) ・President's town hall meetings, etc. (as required)	Active utilization of diverse human resources, provision rewarding work and workplace environments, proper treatment of workers, enhancement of occupational safety and mental health, positive labor-management relationships
Business partners	・Dialogue through everyday business activities (as required) ・Meetings with procurement partners (once a year) ・Briefings/surveys/audits/correctional support for procurement partners on CSR procurement (as required) ・Survey/assessments of the establishment of environmental management systems (as required), etc.	Mutual development through provision of products and services that are useful to society, fair business relationships, smooth sharing of information, joint research and development, and CSR procurement
Society	・Participation in local events (as required) ・Collaboration with NGOs/NPOs in Corporate Citizenship Activities (as required) ・Participation in economic and industry organizations (as required) ・Consultations with governmental agencies, academic societies/research organizations (as required) ・Issuing of the Nikon Sustainability Report (once a year), etc.	Compliance with laws and regulations, participation in industry-government-academia collaboration projects, participation in the community as a corporate citizen, contribution to technology development through support for research organizations, and enhancement of our activities through partnerships

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Main Affiliated Organizations Related to Sustainability (As of April, 2026)

Organization Name
Joint Article Management Promotion-consortium (JAMP)
Global Compact Network Japan (GCNJ)
Business Ethics Research Center (BERC)
Japan Electronics and Information Technology Industries Association (JEITA) (CSR Committee, Environment Committee, and Responsible Minerals Trade Working Group)
Keidanren (Japan Business Federation) (Committee on Responsible Business Conduct and SDGs Promotion)
Platform for Learning Innovation - Japan (PLIJ)
The four Japanese electric and electronic (E&E) industrial associations, JEITA, CIAJ, JBMIA, and JEMA (The Expert Committee on Chemical Substances in Products, Expert Committee on Waste and Recycling Measures Relating to Business Facilities, Expert Committee on Chemical Substance Measures Relating to Business Facilities)
Japan Machinery Center for Trade and Investment (JMC)
Business for Social Responsibility (BSR)
Institute of Business Ethics (IBE)
Japan Business Council in Europe (JBCE) (CSR Committee)
Responsible Business Alliance (RBA)
Responsible Minerals Initiative (RMI)
SEMI Japan (Sustainability Committee)

Engagement With Employees

The Nikon Group believes that it is very important for every employee to share the company's vision, to be committed to the company's policies and plans, and to work proactively to put these policies and plans into effect.

Guided by this belief, we hold town hall meetings where management engages directly with employees, particularly when announcing new medium-term management plans or when new companies join the Group through M&A or other means. We also began releasing video content, Talk NARI TV, in June 2024, in which the president introduces current developments across the Nikon Group. The videos are made available in Japanese and English. In fiscal year 2025, we shared a total of 22 videos covering a wide range of topics, including management matters (medium-term management plan progress and management structure), business matters (digital lithography systems and Contract Cell Manufacturing), and administrative matters (CSR procurement, 5S activities, and information security). Each video receives strong employee engagement.

The Group also continues to actively share information through the Group portal site, internal newsletters, and email communications.

Video content for employees: Talk NARI TV (President Muneaki Tokunari; current Representative Director and Chairman)

Engagement With Shareholders and Investors

Nikon sets a goal of capital market-oriented management and has been focusing on investor relations activities that emphasize dialogue with shareholders and investors as opportunities to hear valuable opinions from a variety of perspectives.

We hold interviews with approximately 600 shareholders and institutional investors, both in and outside Japan throughout the year. Throughout fiscal year 2025, we continued to give quarterly financial results conferences in an online format. We endeavor to improve our approach and engagement with shareholders and investors, including participation in domestic and international conferences sponsored by securities firms. Top management also engages in face-to-face meetings in and outside Japan to listen directly to opinions from shareholders and institutional investors. In this way, we have redoubled our efforts to disseminate information regarding the current state of the company's operations in a timely, appropriate manner through numerous constructive dialogues.

We receive a great many useful opinions and suggestions from shareholders and investors related to Nikon Group growth strategy, business management, restructuring, and more. With investors placing particular emphasis on the long-term perspective, we engage in frank exchanges of opinion across a wide range of topics. These topics include solving social issues through our businesses, financial strategies, including capital allocation, and ESG issues, focused mainly on governance. We make effective use of these opinions when reflecting on our business management and considering our strategies, and by sharing the same with our Board of Directors and the Executive Committee on a regular basis.

Going forward, Nikon aims to enhance our engagement with shareholders and investors in terms of both quality and quantity.

Communication With Procurement Partners ▶ p.088
Enhancing Customer Satisfaction ▶ p.100

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About Sustainability Report 2025 and Sustainability Activities

Hidemi Tomita
Managing Director
LRQA Sustainability K.K.

About Sustainability Report 2025

Nikon Sustainability Report 2025 maintains the high standard established in the previous year. The report presents a well-structured overall narrative, clearly articulates risks, opportunities, and Nikon's vision, and provides thoughtful analysis of performance and carefully selected case studies.

One area for further enhancement relates to Materiality 1, *Creating Social Value Through Core Technologies*. The report would benefit from more concrete disclosure of the impacts associated with the value creation examples presented in this section. Although quantifying impact remains challenging, the report effectively describes the outcomes of these initiatives.

Another area for enhancement relates to the presentation of the environmental strategy. The report provides detailed data and case studies, but the strategic narrative appears somewhat less developed. For example, in discussing Scope 3 emissions reductions, the report could more clearly highlight emissions hotspots within the overall footprint and explain where reduction efforts are being prioritized. Clearer presentation of these priorities would further strengthen the report.

Materiality Review and New Key Themes

Having reviewed numerous integrated reports and sustainability disclosures over the years, I believe relatively few companies have successfully demonstrated a strong connection between business strategy and sustainability. Against this backdrop, the direction Nikon took in revising the company's materiality was commendable. I had the opportunity to hear about the review process midway through and subsequently discuss the process with management. Nikon gave further consideration to the issues raised during the interim stage and ultimately reflected them in the final key themes. I view this as another positive aspect of the review process.

Recent guidelines and disclosure standards have adopted increasingly diverse interpretations of materiality. For example, materiality in the ISSB framework, which is becoming mandatory in many jurisdictions, refers to information that could reasonably be expected to influence how investors and other stakeholders evaluate the company. In contrast, the materiality topics traditionally identified within corporate sustainability strategies have often been determined based on the significance of environmental and social impacts and the areas where companies choose to focus their efforts. Companies will need to clarify what the term materiality means within their own context. The recent materiality review that Nikon conducted provides a clear framework in this regard. Nikon identifies Key Themes for Creating Value as the business-driven areas that support value creation and clearly positions these key themes within the overall framework. Nikon also identifies Key Themes for Building Trust as ESG issues that form the foundation for enhancing corporate value. The resulting structure strikes me as a rational one that is well positioned to respond to evolving societal expectations.

I expect that continued progress in measuring and disclosing the impacts of these key themes, together with steady implementation, will contribute to both a sustainable society and the sustainable growth of Nikon.

Response From Nikon

Thank you for your valuable feedback and insights. We recognize that quantifying the impact of the value we provide remains a challenge, particularly in our BtoB businesses. We will continue to explore methodologies for impact assessment. With respect to Scope 3 emissions, we will continue to encourage procurement partners to take action, collect data, and strengthen systems based on the impact and reduction potential of each category, while providing a clearer explanation of how these efforts are incorporated into our environmental strategy. As we prepare for evolving disclosure requirements, Nikon will continue working to communicate sustainability initiatives and business activities as an integrated whole, enabling stakeholders to better understand the connection between the two.

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Indicators and Targets

Materiality: Fiscal Year 2025 Results

[Legend] ○:Achieved △:Measures partially achieved or revised ×:Not started

	Materiality (Material Issues)	Indicators	Targets (Year of Achievement)	Fiscal Year 2025 Plan (Action Plan)	Fiscal Year 2025 Results	Self-Evaluation	Related Sections
Business Activities	Materiality 1 Creating Social Value Through Core Technologies	Growth drivers as a percentage of consolidated operating profit	40% or more (FY2030)	Note: Annual plan for each business unit and division	*Indicator not calculated due to negative consolidated operating profit despite efforts to expand business activities	–	–
		Services and components as a percentage of consolidated operating profit	50% or more (FY2030)				
	Materiality 2 Ensuring Trustworthiness by Maintaining and Improving Quality	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 the Quality Management Directive (QMD) ･Draft a proposal for globalization of the Quality Management Directive (QMD)	100% ･Established a new Quality Management Directive (QMD) for globalization in March 2026	○	Ensuring Quality and Safety →p.095
		Implementation rate of monitoring and improvement plans for quality management system operations	100% (every fiscal year)	･Complete assessments based on annual plans (at least eight departments/companies, mainly Group companies outside Japan)	100% ･Conducted assessments based on annual plans for eight departments/companies	○	
		Comprehension of basic training on quality (business units, Group manufacturing companies)	80% or more (FY2025)	･Training participation rate: 80% or more (business units, Group companies in Japan) ･Conduct basic quality control training on a trial basis at Group companies outside Japan	92%*1 ･Conducted e-learning training for certification testing Levels 3 and 4 for business units, as well as Group manufacturing companies in and outside Japan ･Completed trial basic quality control training at Group companies outside Japan	○	
Environment	Environmental Action Plan ▶ **p.038**						
Society/Labor	Materiality 6 Building a Resilient Supply Chain	Percentage of human rights due diligence conducted*2 (critical procurement partners)	100% (FY2025)	･100% Nikon CSR Self-Assessment Survey rate for critical procurement partners ･Complete CSR audits and submit written improvement requests to critical procurement partners ･Conduct the Responsible Mineral Sourcing Survey, implement due diligence, and publish reports	100% ･Conducted Nikon CSR Self-Assessment Survey for critical procurement partners (four target companies) ･Completed CSR audits and submitted written improvement requests in FY2024 (two companies audited; written request submitted to one company) ･Published the FY2024 assessment report; conducted the FY2025 Responsible Mineral Sourcing Survey and implemented human rights due diligence	○	Promoting CSR Procurement →p.090
		Understanding BCP systems in the supply chain*3	100% (FY2025)	･Visualize procurement partner location data and their critical procurement partners information (50 companies)	100% ･Visualized critical procurement partner location data through Tier 2 suppliers (51 companies)	○	Supply Chain Management →p.085

*1 Completion rate through the comprehension test.
*2 Implement until improvement is completed when a survey or audit reveals correction is necessary.
*3 The scope of the supply chain requiring BCP system establishment is managed based on the number of suppliers.

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	Materiality (Material Issues)	Indicators	Targets (Year of Achievement)	Fiscal Year 2025 Plan (Action Plan)	Fiscal Year 2025 Results	Self-Evaluation	Related Sections
Society/Labor	Materiality 7 Respecting Human Rights	Level of awareness of Nikon Human Rights Policy	100% (FY2030)	•Share the revised Human Rights Policy with all employees •Distribute e-mails, newsletters, etc., to employees and managers •Conduct training via e-learning	• Communicated revisions to the Human Rights Policy at management meetings and through internal portals and newsletters • Conducted training via e-learning for all employees in Japan • Developed educational materials for regional headquarter employees outside Japan; held training across regions	○	Respecting Human Rights →p.064
		Implementation rate of human rights due diligence (RBA-based human rights risk surveys) in the company	100% (FY2025)	•Implement RBA-based human rights risk surveys within Nikon (Head Office, plants, and Group companies) and formulate improvement plans	100% •Implemented human rights risk surveys at the Nikon Head Office, all plants, and Group companies in and outside Japan; formulated improvement plans based on survey results; began implementing improvement plans	○	
	Materiality 8 Diversity, Equity & Inclusion	Level of awareness of Nikon Global EDI Policy	100% (FY2030)	•Analyze issues and consider future outreach measures based on DEI training for top management conducted in FY2024 (Group companies in and outside Japan)	•Following discussions with regional headquarters, each region and company conducted employee awareness activities and implemented initiatives tailored to local conditions while taking regional differences into account	○	Diversity, Equity & Inclusion →p.069
				•Measure the level of awareness of Nikon Global DEI Policy	•Percentage of employees who read the policy increased by approx. 8% from the FY2023 survey (Nikon: 87.7%; Group companies: 83.3%)	○	
				•Conduct DEI training for new section managers (Nikon) •Conduct DEI training for pre-management (deputy section manager, subsection manager) employees (Nikon)	•Conducted DEI training for department and section managers and expanded training to include pre-management tiers (deputy section managers, subsection managers) (department and section managers: 99; subsection managers, deputy section managers: 82)	○	
		Percentage of women in management positions (Nikon)	8.0% or more (FY2025)	•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	•Percentage of women in management positions: 8.0% (as of March 31, 2026) •Percentage of female new hires: 34.2% (April 2026 entrants)	○	
	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*1 (every fiscal year)	•59.4 % or less of the 2024 national average •Health guidance and recommendations for medical checkups by occupational health staff •Health education •Management for excessive overtime	53.5% •Provided health guidance and encouraged medical consultations for employees identified by occupational physicians and healthcare staff as requiring support •Conducted seminars on male menopause, female menopause, and responsible drinking as part of health literacy education	○	Employees' Health and Safety →p.078
		Annual number of occupational accidents attributable to work or related to the performance of work	60 cases or less (FY2025)	•Reduce potential risks by performing risk assessments (operations, equipment, chemical substances) •Safety education •Sharing of occupational accident cases and measures	43 cases •Conducted assessments of accident risks related to falls, fall risk measurements, and various risk assessments •Conducted new hire training, supervisor training, special training, and competency improvement training for operations supervisors •Shared information within the Nikon Group (including accident cases and corrective measures)	○	
		High stressed person rates in stress checks (Nikon)	Below the previous national average*2 (every fiscal year)	•14.7 % or less of the 2024 national average •Individual counseling •Mental health education	13.8% •Conducted stress checks, occupational physician interviews for high-stress employees, individual counseling, and trial counseling for new employees •Conducted briefing sessions for managers on how to interpret group stress check analysis results as part of line care initiatives •Conducted basic anger management training to improve communication skills and support self-care initiatives	○	

*1 National average for the manufacturing industry as published by the Ministry of Health, Labor and Welfare.
*2 National average as published by stress check contractors.

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	Materiality (Material Issues)	Indicators	Targets (Year of Achievement)	Fiscal Year 2025 Plan (Action Plan)	Fiscal Year 2025 Results	Self-Evaluation	Related Sections
Governance	Materiality 10 Thorough Compliance	Establishment of compliance awareness[1]	95% or more (FY2025)	•Spread awareness of the Nikon Code of Conduct •Conduct awareness surveys to monitor awareness and identify issues	96% •Conducted e-learning and workplace training led by compliance coordinators to spread awareness of the Code of Conduct •Conducted awareness surveys to assess the level of awareness in each workplace; held interviews with departments and subsidiaries showing weaker results to discuss improvement measures	○	Thorough Compliance →p.114
		Awareness level of whistleblower system[1]	95% or more (FY2025)	•Implement activities to raise awareness of the whistleblower (reporting and consulting) system (in Japan, this includes establishing an external contact point to handle cases related to heads of organizations and other executives)	97% •Communicated the system in Japan through Compliance Coordinator Liaison Meeting (including reconfirmation of roles under the system during orientation sessions for new coordinators and reminders regarding precautions for use of the system)	○	
	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 2024 effectiveness evaluation; conduct evaluations based on preliminary questionnaire and individual interview evaluations; prepare evaluation reports	100% •Implemented measures identified through the FY2024 effectiveness evaluation, including initiatives to strengthen monitoring •Conducted effectiveness evaluation in FY2025, reported the results to the Board of Directors in April 2026, and discussed measures to be taken	○	Corporate Governance →p.105
		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 FY2026; ongoing consideration of structure in the next fiscal year and beyond	○	
	Materiality 12 Strengthening Risk Management	Progress in identifying important risks and implementing measures based on risk assessments	100% (every fiscal year)	•Redesign and implement a risk assessment framework •Identify critical risks and consider policies to address these risks	100% •Reviewed and identified material group-wide risks through the Risk Management and Compliance Committee and reported the identified risks to the Board of Directors. Identified key risks with significant impacts for each unit during formulation of the new Medium-Term Management Plan and formulated response measures. Determined the parties responsible for monitoring and the target risks and reported to the Risk Management and Compliance Committee.	○	Risk Management →p.108
				•Continue to comply with laws and regulations in each country that require product cybersecurity measures	•Established a company-wide foundation for product cybersecurity measures in anticipation of compliance with laws and regulations in various countries and developed product incident response procedures and frameworks •Established the Nikon-PSIRT[2] framework in collaboration with business units and Group companies in and outside Japan, launched a vulnerability reporting contact point; introduced SBOM[3] management platform and secure development rules.	○	Information Security and Cybersecurity →p.111

*1 Checked by Nikon Group awareness surveys.
*2 PSIRT: Product Security Incident Response Team. A specialized organization responsible for responding to product incidents.
*3 SBOM: Software Bill of Materials.

Key Themes for Building Trust: Targets and Fiscal Year 2026 Plans

Key Themes for Building Trust	Indicators	Targets (Year of Achievement)	Fiscal Year 2026 Action Plan
Addressing climate change Promoting resource circularity Pollution prevention and ecosystem protection	Note: Refer to our Medium-Term Environmental Targets and Environmental Action Plan.		
Respect for human rights across the value chain	Level of awareness of Nikon Human Rights Policy	100% (FY2030)	Conduct activities to raise awareness through the internal portal site and newsletters
	Rate of implementation of human rights due diligence (human rights risk survey and improvement activities) in the Nikon Group	100% (every fiscal year)	Implement improvement plans developed by Nikon Group companies based on results from the FY2025 human rights risk survey
	Level of awareness of Nikon Global EDI Policy	100% (FY2030)	•Continue DEI training for management; design and introduce cross-cultural communication training (Nikon) •Review the employment framework for persons with disabilities (Nikon and certified Group companies) •Provide a variety of online DEI-related seminars (Japan) •Conduct LGBTQ+ awareness activities and survey systems adopted by other companies (Japan) •Advance DEI initiatives by sharing efforts among Nikon Group companies
	Occupational accidents attributable to work or related to the performance of work	60 cases or less (every fiscal year)	•Conduct thorough risk assessments (laws and regulations, operations, equipment, chemical substances) •Conduct safety education •Sharing of occupational accident cases and measures
	Percentage of employees with high stress levels (Nikon)	Below the previous national average*1 (every fiscal year)	•Manage the health of employees working excessive hours •Encourage use of a wide range of support services for physical and mental health concerns and support balancing treatment and work •Conduct training on mental health (self-care, line care) •Monitor the impact of employee health and psychological well-being on productivity*3
	Average Energy and Work Satisfaction scores (Nikon)	Above the previous average*2 (every fiscal year)	
Supply chain resilience	Percentage of human rights due diligence conducted*4 (critical procurement partners)	100% (FY2030)	•Conduct Nikon CSR Self-Assessment Survey for critical procurement partners and analyze risks through audits •Implement improvements for procurement partners requiring improvement •Conduct the Responsible Mineral Sourcing Survey and due diligence and publish reports
	Assess supply chain BCP systems*5 (Tier 2 suppliers of critical procurement partners)	100% (FY2030)	•Procurement partner location data: Visualize the supply chain through Tier 2 sites of critical procurement partners (50 companies) •Assessing and strengthening BCP systems for critical procurement partners: Address procurement partners that did not meet Nikon standards and procurement partners considered to face high natural disaster risks based on disaster hazard information
	Understanding supply chain cybersecurity systems	100% (FY2030)	•Assessing information security systems of critical procurement partners: Conduct a trial within Precision Equipment before expanding to other business units
Quality and safety of products and services	Number of product recalls	0 (every fiscal year)	Conduct trials of a new quality risk inspection scheme and strengthen global regulatory management systems
	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 the Quality Management Directive (QMD) to reflect revisions to ISO 9001 and other standards
	Level of understanding of basic training on quality (business units, Group manufacturing companies)	80% or more (every fiscal year)	Conduct quality training
Information security and cybersecurity	Number of days of business suspension caused by major cyber incidents with serious impacts on business continuity	0 (every fiscal year)	•Establish a global common foundation for cybersecurity controls and regulatory compliance •Strengthen business resilience and data protection measures against cyberattacks and information leaks •Enhance cyber resilience across technology, organizations, and personnel •Establish governance covering security, ethics, and data management related to AI utilization
	Achievement rate of target maturity levels based on global security standards (including the NIST CSF)	95% (FY2030)	
	Reporting rate for suspicious emails in phishing simulation training	70% or more (FY2030)	
Thorough compliance	Establishment of compliance awareness*6	95% or more (every fiscal year)	Conduct global awareness surveys, provide feedback on results to each department and subsidiary, and spread awareness of the Code of Conduct through meetings with the heads of the departments and subsidiaries as necessary
	Awareness level of whistleblower system*6	95% or more (every fiscal year)	

*1 Based on data published by the stress check service provider.
*2 Scores use a five-point evaluation scale based on the Ministry of Health, Labour and Welfare conversion table. Scores closer to 5 indicate better conditions, while scores closer to 1 indicate greater challenges.
*3 Work engagement (a positive and energized psychological state toward work), presenteeism (a condition in which employees come to work despite health issues and experience reduced productivity), and absenteeism (a condition in which employees are absent from work due to illness or leave).
*4 Conduct until completion of corrective actions when investigations or audits identify the need for corrective action.
*5 The scope of the supply chain requiring BCP system establishment is managed based on the number of suppliers.
*6 Checked by Nikon Group awareness surveys.

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External Evaluations

Inclusion in ESG Investment Indexes (as of June 30, 2026)

Dow Jones Best-in-Class World Index and Dow Jones Best-in-Class Asia Pacific Index

Selected: Since 2018
Every year, the sustainability of major global companies is quantified from three perspectives: economy, environment, and society. Based on the results of evaluation by industry, approximately the top 10% are selected for World and approximately the top 20% in the Asia-Pacific region are selected for Asia Pacific.

Note: Names for the former Dow Jones Sustainability World Index and Dow Jones Sustainability Asia Pacific Index changed in February 2025.

FTSE4Good Index Series

FTSE4Good

Selected: Since 2004
The ESG Investment Indexes by FTSE Russell, wholly owned by the London Stock Exchange.

FTSE JPX Blossom Japan Index*1

FTSE JPX Blossom Japan Index

Selected: Since 2017
FTSE JPX Blossom Japan Index is designed to reflect the performance of Japanese companies with excellent track records in terms of ESG.

FTSE JPX Blossom Japan Sector Relative Index*1

FTSE JPX Blossom Japan Sector Relative Index

Selected: 2022
FTSE JPX Blossom Japan Sector Relative Index is designed to measure the performance of Japanese companies that demonstrate relative environmental, social, and governance excellence in their respective sectors.

MSCI Nihonkabu ESG Select Leaders Index*1*2

2026 CONSTITUENT MSCI NIHONKABU ESG SELECT LEADERS INDEX

Selected: Since 2024
An index constructed by selecting companies with excellent ESG ratings from the constituents of the MSCI Japan IMI Index. In order to prevent bias in industry sectors, the index utilizes the industry classification of the S&P Global Industry Classification Standard (GICS), selecting the top 50% of companies with high ESG ratings within each sector.

MSCI Japan Empowering Women Index*1*2

2026 CONSTITUENT MSCI JAPAN EMPOWERING WOMEN INDEX (WIN)

Selected: Since 2019
The MSCI Japan Empowering Women Index selects companies in various industries that have demonstrated superior gender diversity performance, from among the 500 listed Japanese companies with the highest market capitalization.

MSCI Selection Indexes*2

MSCI Selection Indexes Constituents 2026

Selected: Since 2026
Nikon was selected for inclusion in the MSCI World Small Cap Selection Index, which aims to measure the performance of companies selected based on ESG criteria.

S&P/JPX Carbon Efficient Index*1

S&P/JPX Carbon Efficient Index

Selected: Since 2018
The S&P/JPX Carbon Efficient Index is an index that uses TOPIX, the representative stock index for the Japanese market, as its securities universe and selects composite stocks with a focus on disclosure of environmental information and level of carbon efficiency.

*1 Selected as an ESG index by the Government Pension Investment Fund, or GPIF.
*2 The inclusion of Nikon Corporation in any MSCI index, and the use of MSCI logos, trademarks, service marks or index names herein, does not constitute a sponsorship, endorsement or promotion of Nikon Corporation by MSCI or any of its affiliates. The MSCI indexes are the exclusive property of MSCI. MSCI and the MSCI index names and logos are trademarks or service marks of MSCI or its affiliates.

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ESG Evaluation (as of May 31, 2026)

CDP Climate Change A List

CDP is an NPO whose main activities include requesting that business enterprises and local government authorities disclose information relating to the measures they have taken to address environmental issues, including climate change strategies, waste resource conservation, forest conservation, etc., in line with requests from global institutional investors etc., who are concerned about the environment. CDP also promotes the increased adoption of measures of this type.

Nikon has been selected as an "A List" company, the highest ranking, for the seventh consecutive year since FY2019 in the FY2025 climate change survey. In addition, we have received an "A" score in the Supplier Engagement Assessment. We also received an "A-" rating in the water security survey.

ISS ESG "Prime" Status

ISS ESG is the responsible investment arm of the world's proxy advisory firm, Institutional Shareholder Services Inc. (ISS) and conducts sustainability rating assessments. On December 4, 2023, we were rated "Prime" in the ESG Corporate Rating that is given to companies that received high evaluation from the perspectives of the environment, society, and governance in their industry sectors.

Sustainalytics ESG Risk Ratings

Sustainalytics evaluates how exposed companies are to significant ESG issues and how effectively they manage them. The ESG risk ratings are designed to assist institutional investors in identifying and understanding financially material ESG risks at the individual security/portfolio level, and we have received a Low Risk rating.

Sustainability Yearbook 2026 Top 10% S&P Global CSA Score

S&P Global conducts the Corporate Sustainability Assessment (CSA) each year and publishes *The Sustainability Yearbook*, which features companies that receive high evaluations within their respective industries. Nikon was featured in *The Sustainability Yearbook 2026* after earning a Top 10% evaluation in CSA2025, recognizing companies whose CSA scores fall within 10% of the top-performing company in their industry category. In CSA2025, approximately 9,200 companies across 59 industries were surveyed, and 848 companies were listed in *The Sustainability Yearbook 2026*.

*Based on the 2025 CSA score of 73/100 as of February 11, 2026.