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Respecting Human Rights

Basic Approach

The Nikon Group recognizes that our business activities may directly or indirectly affect the human rights of various stakeholders, and we clearly state our commitment to respect for human rights in the Nikon Code of Conduct.

As a specific guideline for the Code of Conduct, we established the Nikon Human Rights Policy and pursue efforts to respect human rights based on the UN Guiding Principles on Business and Human Rights.

In fiscal year 2024, we conducted a human rights impact assessment with the advice of outside experts. The assessment identified six salient human rights issues for Nikon Group to prioritize in the value chain: health and safety, work environments, human rights issues in the supply chain, prohibition of child labor and forced labor, ethical use of AI, and access to remedy.

We have also established a cycle of improvement related to these issues that consists of continuous assessment, improvement, implementation, and monitoring, ensuring we engage in effective respect for human rights.

The Nikon Group has other policies and standards in place specific to individual human rights issues, including the Nikon CSR Procurement Standards and the Responsible Minerals Sourcing Policy.

Joining the UN Global Compact ▶ **p.012**

-  Web
- ▶ Nikon Code of Conduct
  - ▶ Nikon Human Rights Policy
  - ▶ Nikon CSR Procurement Standards
  - ▶ Responsible Minerals Sourcing Policy
  - ▶ Nikon Group Customer Harassment Response Policy in Japan (in Japanese only)
  - ▶ Nikon Group AI Ethics Policy

Strategy

Risk

Human rights are our universal rights from birth to live happily and be treated with human dignity. As entities that respect human rights, companies must not cause or encourage adverse impacts on human rights, and must take action should such impacts arise. Companies must also seek to prevent or mitigate adverse impacts on human rights arising from business relationships that are directly related to company activities, products, or services, even if the company is not at fault. Failure to address issues such as the protection and expansion of human rights in the value chain risks violating the rights of rights holders with whom the Nikon Group is involved. Such failures may cause damage to brand value, loss of customer and public trust, and declines in business performance.

Opportunities

We can prevent adverse impacts on human rights by understanding and addressing human rights risks in the value chain. Respecting human rights and considering health and safety leads to increased employee job satisfaction and productivity through decent work, as well as improved recruitment and retention of outstanding human resources. We can build trust with procurement partners by prohibiting forced labor and child labor, engaging in responsible mineral sourcing, and respecting workers' rights. These efforts will also allow us to pursue responsible and resilient procurement.

Moreover, we can improve public trust and brand value through efforts that protect and extend human rights.

Strategy

In accordance with the revised Nikon Human Rights Policy, amended in April 2025, we will establish a remedy mechanism, establish a governance system, and continue to improve human rights through stakeholder engagement. At the same time, we will ensure that we conduct human rights due diligence in line with the UN Guiding Principles on Business and Human Rights for the six salient human rights issues specified in this policy.

In fiscal year 2025, we introduced new initiatives that included the development of the Nikon Group AI Ethics Policy and a new consultation desk for all stakeholders.

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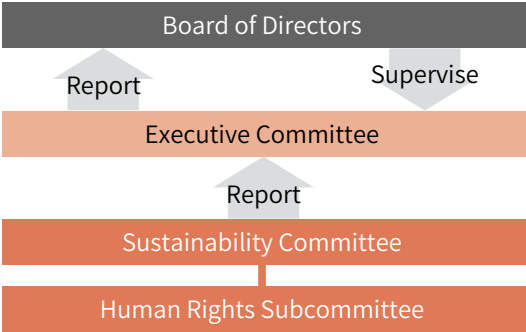
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Governance

The Sustainability Committee discusses Nikon Group initiatives and progress related to the Nikon Human Rights Policy. The president of the Nikon chairs this committee, while the Executive Committee receives reports and approves committee resolutions, overseen by the Board of Directors.

In April 2025, we established the Human Rights Subcommittee, headed by the General Manager of the Group Governance & Administration Division, an officer of the Company. The subcommittee conducts necessary research, gathers information, and formulates response plans to conduct and manage human rights initiatives comprehensively throughout the Group. The Human Rights Subcommittee meets twice yearly to discuss the details of activities.

Human Rights Governance Structure



Salient Human Rights Issues Discussed by the Human Rights Committee and Responsible Departments

| Salient Human Rights Issues                     | Responsible Department                                                                                    |
|-------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| Health and Safety                               | Human Resources Department                                                                                |
| Working Environments                            | Human Resources Dept., Corporate Sustainability Dept.                                                     |
| Workers' Human Rights in the Supply Chain       | Committee and Responsible Departments                                                                     |
| Zero Tolerance for Child Labor and Forced Labor | Supplier Management Dept., Corporate Sustainability Dept.                                                 |
| Access to Remedy                                | Corporate Sustainability Dept., Human Resources Dept., Compliance Dept., Supplier Management Dept.        |
| Ethical Use of AI                               | Advanced Technology Research & Development Div., IT Solutions Div., Quality Strategy and Management Dept. |

Agenda Items of the Fiscal Year 2025 Human Rights Subcommittee

|             |                                                                                                                                                                                                                                                                                                                 |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1st Meeting | Salient Human Rights Issues Fiscal Year 2025 Action Plan progress report<br>Overview of the AI ethics policy draft<br>Human rights risk self-assessment results<br>Customer harassment response<br>Establishment of the Human Rights Grievance and Consultation Desk<br>Results of engagement with labor unions |
| 2nd Meeting | Salient Human Rights Issues Fiscal Year 2026 Action Plan<br>Human rights risk self-assessment improvement plan                                                                                                                                                                                                  |

Reporting and Consultations on Human Rights

The Nikon Group has established multiple reporting and consultation channels to provide appropriate remedies and correct human rights violations in connection with business activities.

Employees have access to the Code of Conduct Hotline to consult and report any violations of the Code of Conduct or infringement of human rights in the workplace.

In September 2025, the Nikon Group established the Human Rights Grievance and Consultation Desk as a channel to access the Engagement and Remedy Platform Contact Desk offered by the Japan Center for Engagement and Remedy on Business and Human Rights (JaCER). This desk complies with international human rights norms such as the UN Guiding Principles on Business and Human Rights, and accepts consultations and reports not only from employees, but also from external parties, including business partners, outsourcing partners, and local communities.

JaCER receives reports, while the Nikon Group takes the lead in determining the appropriate course of action, communicating with the original reporter, and taking steps to resolve the matter. The Group assures the confidentiality of the reporter and the details of the report, prohibiting any detrimental treatment or retaliation with respect to the person submitting a report.

The Human Rights Grievance and Consultation Desk received and responded to four cases in fiscal year 2025, including cases received through customer-related inquiries.

Reporting and Consulting System (Code of Conduct Hotline)  
▶ p.115

▶ Human rights grievance and consultation desk

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Risk Management

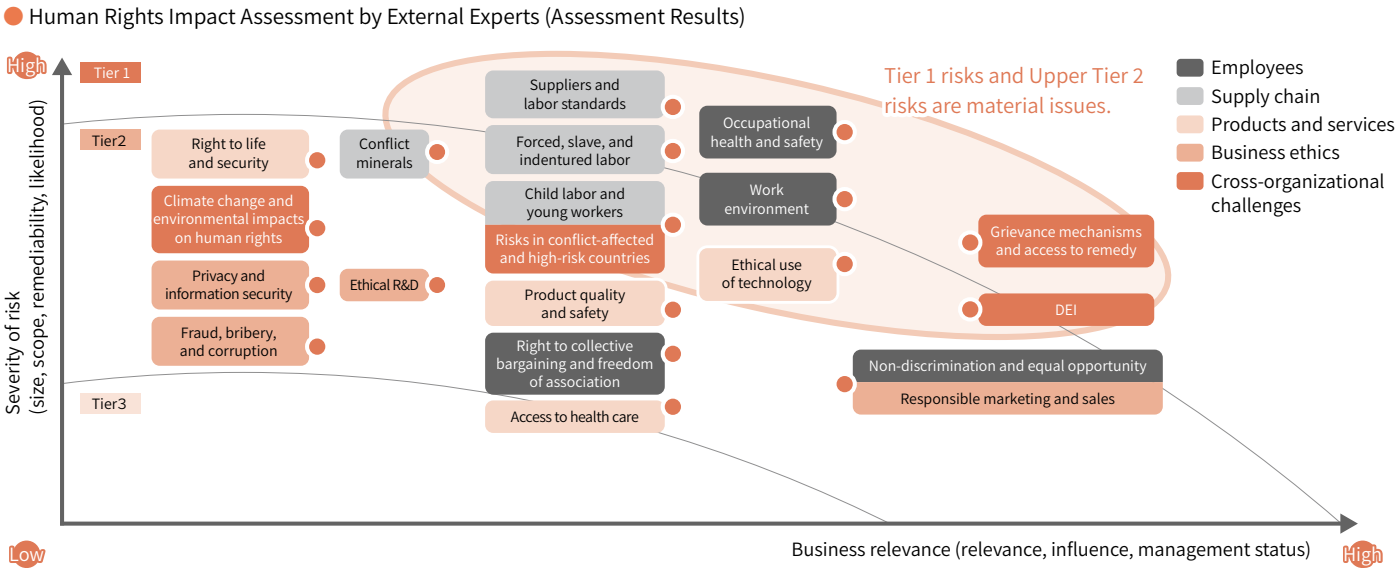
We hired outside experts to conduct a human rights impact assessment during fiscal year 2024 of all Nikon Group businesses. The assessment identified, mapped, and prioritized issues that may affect rights holders in the Nikon value chain, identifying six salient human rights issues.

The Nikon Group recognizes that while the use of AI technology can lead to business sophistication and the creation of new value, inappropriate use or management may lead to serious risks, including human rights violations and loss of social trust.

To address these risks, the Nikon Group defined the ethical use of AI as a salient human rights issue under the Nikon Human Rights Policy, which we updated in April 2025. We formulated the Nikon Group AI Ethics Policy in April 2026 to address this issue and clarify our approach to the development and use of AI technologies from the perspective of respect for human rights.

In formulating this policy, we took into account domestic and international guidelines and regulatory trends. We also conducted interviews with business units to ensure that the content would align with actual practice. The AI Working Group, consisting of representatives from departments involved in AI, ensured the technical appropriateness of the content, and worked with the Human Rights Subcommittee and related departments.

We intend to enhance the effectiveness of this policy through internal and external communication and education. We will continue to review the policy in light of changes in the social environment and technology surrounding AI.



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Main Initiatives

● Major Human Rights Initiatives by the Nikon Group

|        |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|--------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FY1997 | Established the Business Conduct Committee (currently the Compliance Committee)                                                                                                                                                                                                                                                                                                                                        |
| FY2001 | Established the Nikon Code of Conduct, which touches on respect for human rights<br>Established the Code of Conduct Hotline                                                                                                                                                                                                                                                                                            |
| FY2004 | Established the Nikon Charter of Corporate Behavior, clearly stating respect for human rights as the basic approach of the Nikon Group                                                                                                                                                                                                                                                                                 |
| FY2006 | Established the CSR Committee (currently the Sustainability Committee) to integrate CSR-related activities, including respect for human rights, and create a company-wide promotion system                                                                                                                                                                                                                             |
| FY2007 | Revised the Nikon Charter of Corporate Behavior and newly established the Nikon CSR Charter (revised content regarding respect for human rights)<br>Established the Nikon Procurement Partner's CSR Guidelines, clearly stating our approach to CSR in procurement, including respect for human rights, and what we expect of our procurement partners<br>Joined the United Nations Global Compact (UN Global Compact) |
| FY2010 | Launched monitoring surveys to manage human rights and labor standards globally for Group companies                                                                                                                                                                                                                                                                                                                    |
| FY2011 | Established the Policy on Conflict Minerals and established a hotline for conflict minerals                                                                                                                                                                                                                                                                                                                            |
| FY2012 | Launched conflict minerals survey and disclosure of survey results                                                                                                                                                                                                                                                                                                                                                     |
| FY2014 | Joined the Responsible Minerals Initiative (RMI) <sup>*1</sup>                                                                                                                                                                                                                                                                                                                                                         |
| FY2015 | Abolished the Nikon Procurement Partner's CSR Guidelines, established the Nikon CSR Procurement Standards, and launched CSR assessments and CSR audits                                                                                                                                                                                                                                                                 |
| FY2016 | Launched disclosure of compliance statement with the UK Modern Slavery Act                                                                                                                                                                                                                                                                                                                                             |
| FY2018 | Integrated the Nikon CSR Charter and Nikon Code of Conduct integrated into a new Nikon Code of Conduct to serve as the Group's unified standard<br>Joined the Responsible Business Alliance (RBA) <sup>*2</sup>                                                                                                                                                                                                        |
| FY2019 | Established the Nikon Human Rights Policy                                                                                                                                                                                                                                                                                                                                                                              |
| FY2020 | Launched streaming of the message from the president for Human Rights Day in the internal newsletter                                                                                                                                                                                                                                                                                                                   |
| FY2021 | Created the Communications with an Inclusive Perspective of Human Rights handbook                                                                                                                                                                                                                                                                                                                                      |
| FY2023 | Established the Nikon Global Diversity, Equity & Inclusion Policy                                                                                                                                                                                                                                                                                                                                                      |
| FY2024 | Conducted a human rights impact assessment and identified six salient human rights issues                                                                                                                                                                                                                                                                                                                              |
| FY2025 | Revised the Nikon Human Rights Policy<br>Established the Human Rights Subcommittee under the Sustainability Committee<br>Establishment of the Human rights Grievance and Consultation Desk                                                                                                                                                                                                                             |

<sup>\*1</sup> The name of the organization on joining was the Conflict-Free Sourcing Initiative (CFSI). Its name was changed in 2018.  
<sup>\*2</sup> An international industry coalition dedicated to corporate social responsibility in global supply chains (labor, occupational health and safety, environment, and ethics).

Monitoring

The Nikon Group conducts regular monitoring to prevent human rights violations. Specifically, we conduct human rights risk self-assessment and improvement activities for each Group company, reporting the results to the Human Rights Subcommittee and the Sustainability Committee. In this way, we identify and correct risks to human rights.

We revised our self-assessment form in fiscal year 2024 to better uncover risks related to the six salient human rights issues based on the human rights impact assessment conducted by external experts. In fiscal year 2025, we used this new form to conduct our human rights risk self-assessment of the head office and domestic and overseas Group companies<sup>\*3</sup> (74 companies, 100% implementation rate), assessing the severity and priority of risks. We provided feedback to each company based on the self-assessment results, requesting improvement plans from companies deemed non-compliant or in need of improvement (74 companies).

In addition, Nikon is a member of the Responsible Business Alliance (RBA), and we use the RBA Code of Conduct and self-assessments (current human rights risks self-assessment) to monitor human rights risks. To date, we have implemented the self-assessment for the RBA Code of Conduct at production-related Group companies. In fiscal year 2025, we began expanding the self-assessment to non-production Group companies and certain contractors to better understand and manage human rights risks throughout the value chain.

We prioritize corrective actions and follow up to improve the effectiveness of our response for the most critical risks identified through monitoring. Through a consistent cycle of self-assessment, assessments, improvement, and confirmation, the Nikon Group ensures that respect for human rights is rooted firmly throughout the Group, leading to continuous improvement.

Moreover, we collect information on the latest trends and collaborate with relevant internal parties to respond to the tightening of laws and regulations related to human rights in various countries and regions.

<sup>\*3</sup> Excluding certain subsidiaries having different business characteristics

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Joining the RBA ▶ **p.013**

Other Related Measures

Promoting CSR Procurement ▶ **p.090**

▶ Responsible Minerals Sourcing Report 2026 (2025 Survey Results)

Stakeholder Engagement

The Nikon Group considers engagement with labor unions—the representative of our employees—to be one of our important initiatives. In addition to the daily dialogue between labor and management, Nikon held an inaugural study session with the labor union from the perspective of human rights. During the study session, we shared the content of the updated Human Rights Policy (as of April 2025), discussed efforts moving forward, and exchanged opinions. We plan to continue dialogue on an ongoing basis.

Human Rights Training

The Nikon Group works to disseminate information and raise awareness about human rights among our executives and employees. We also provide presentations about the importance of human rights issues to our procurement partners as well as persons in charge of procurement within the Nikon Group.

E-Learning for Human Rights

Fiscal year 2025 e-learning content focused on updates to the Human Rights Policy and the establishment of the Nikon Group Customer Harassment Response Policy in Japan. The e-learning participation rate was 88%. Overseas, the Sustainability Department of each regional headquarters leads the implementation of topics incorporating the issues of their respective regions.

Human Rights Events

We hold events for World Human Rights Day in December, mainly for employees in Japan. In fiscal year 2025, we broadcast a message from the president and held other events over a period of approximately one month.

Specifically, we held an online study session on LGBTQ+ topics to encourage an understanding and practical learning for action in the workplace. In addition, an expert speaker gave a lecture on the impact of the use of AI technology on human rights, furthering an understanding of the human rights issues associated with the use of AI and the responsibilities of corporations.

We also published a variety of content, including interviews with employees related to DEI and videos of lectures on the topics related to responsible mineral sourcing. In this way and others, we encouraged employees to consider human rights and social issues as a more personal matter.

Compliance With the UK Modern Slavery Act

The Nikon Group has released a statement on our website in accordance with the UK Modern Slavery Act (enacted in 2015).

▶ Nikon Group Slavery and Human Trafficking Statement for the fiscal year ended March 2025

Labor Relations

The Nikon Group respects basic labor rights and is committed to human rights as described in the Nikon Human Rights Policy following the International Labor Organization's (ILO) Declaration on Fundamental Principles and Rights at Work.

At Nikon, the Nikon Labor Union has been organized as an organization representing employees. The Nikon Labor Union is affiliated with the Japanese Association of Metal, Machinery, and Manufacturing Workers (JAM), an industrial labor union that mostly consists of workers in the metal, machinery, and manufacturing industries. As of March 31, 2026, the Nikon Labor Union had

4,321 members, and 79.7% of Nikon employees were members of the union. We make every effort to hold in-depth discussions with the Nikon labor union prior to implementing measures related to personnel systems and work styles. We also hold labor-management study meetings as necessary to exchange opinions. Nikon determines wage levels in light of social trends and the business environment to provide a secure livelihood for employees and to secure excellent human resources.

At Group companies in Japan, a Nikon Labor Union branch or employee-elected representatives are responsible for discussing issues with their company. At Group companies outside Japan, issues are discussed either by the company's in-house union or through consultations with an outside labor union to which employees belong. At companies where there is no labor union, we hold briefings for all employees, dialogues with employee groups, and face-to-face meetings with individual employees.

When ordering an employee to change the job description and/or work location, the Nikon Group consults with the labor union or employee representative and informs the employee within a sufficient period of time prior to the effective date (Effective Date). Nikon, for example, sends preliminary notifications to eligible employees within the following timeframes, as a general rule.

| Types of Transfers                                                                                                                                                        | Approximate Timing of Preliminary Notification |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
| Transfers not involving a change of residence                                                                                                                             | Up to one week prior to the Effective Date     |
| Transfers involving a change of residence<br>Transfers involving a change in work location<br>Temporary leave of absence and reinstatement due to secondment within Japan | Up to one month prior to the Effective Date    |
| Temporary leave of absence and reinstatement due to secondment overseas                                                                                                   | Up to three months prior to the Effective Date |