



GRI Content Index

NIKON SUSTAINABILITY REPORT 2026

CONTENTS

Universal Standards

Topic-Specific Standards

Universal Standards

GRI 1: Foundation	
Statement of use	Nikon has reported in accordance with the GRI Standards for the period 1 April 2025 to 31 March 2026.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not currently available

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable

Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
GRI 2: General Disclosures 2021			
2-1	Organizational details	○	p.004 Corporate Information Nikon Group Companies https://www.nikon.com/company/corporate/group/
2-2	Entities included in the organization’s sustainability reporting	○	p.002 About Sustainability Report 2026 Securities Report (in Japanese only) 162nd Term 4 Status of Affiliated Companies https://www.jp.nikon.com/company/ir/ir_library/sr/
2-3	Reporting period, frequency and contact point	○	p.002 About Sustainability Report 2026
2-4	Restatements of information	○	p.002 About Sustainability Report 2026
2-5	External assurance	○	p.002 About Sustainability Report 2026 [Data Index] D-59-60 Independent Practitioner’s Assurance
2-6	Activities, value chain and other business relationships	○	p.004 Corporate Information p.085-089 Supply Chain Management p.090-094 Promoting CSR Procurement Securities Report (in Japanese only) 162nd Term 3 Description of Business https://www.jp.nikon.com/company/ir/ir_library/sr/

CONTENTS

Universal Standards

Topic-Specific Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable

Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
2-7	Employees	○	[Data Index] D-28 Number of Employees D-28 Gender and Age Composition Ratios of Nikon by Managerial Level and Employment Type (As of March 31, 2026) D-38 Number of Part-Time and Temporary Employees
2-8	Workers who are not employees	△	[Data Index] D-38 Number of Part-Time and Temporary Employees
2-9	Governance structure and composition	○	p.010-016 Governance/Risk Management p.105-107 Corporate Governance [Data Index] D-54 Directors and Officers (As of March 31, 2026) Corporate Governance Organization https://www.nikon.com/company/ir/governance/organization/ Directors, Officers and Executive Fellows https://www.nikon.com/company/corporate/management/
2-10	Nomination and selection of the highest governance body	○	Corporate Governance Guideline https://www.nikon.com/company/ir/governance/organization/guideline/
2-11	Chair of the highest governance body	○	p.105 History of Enhancing Corporate Governance Corporate Governance Organization https://www.nikon.com/company/ir/governance/organization/
2-12	Role of the highest governance body in overseeing the management of impacts	○	p.007-009 Strategy p.010-016 Governance/Risk Management p.105-107 Corporate Governance
2-13	Delegation of responsibility for managing impacts	○	p.010-016 Governance/Risk Management p.105-107 Corporate Governance p.108-110 Risk Management Corporate Governance Organization https://www.nikon.com/company/ir/governance/organization/
2-14	Role of the highest governance body in sustainability reporting	○	p.010-011 Sustainability Promotion System p.012 Understanding and Identifying Sustainability-Related Risks and Opportunities

CONTENTS

Universal Standards

Topic-Specific Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable

Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
2-15	Conflicts of interest	○	Corporate Governance Guideline https://www.nikon.com/company/ir/governance/organization/guideline/
2-16	Communication of critical concerns	○	p.105-107 Corporate Governance p.109-110 Risk Management
2-17	Collective knowledge of the highest governance body	○	p.010-011 Sustainability Promotion System p.014-015 Stakeholder Engagement p.068 Human Rights Training p.116 Compliance Training for Directors and Employees of the Nikon Group
2-18	Evaluation of the performance of the highest governance body	○	Corporate Governance Organization > Evaluation of the Board of Directors' Effectiveness https://www.nikon.com/company/ir/governance/organization/
2-19	Remuneration policies	○	Corporate Governance Organization > Compensation of Directors https://www.nikon.com/company/ir/governance/organization/ [Data Index] D-56 Compensation for Directors (Fiscal Year 2025) D-57 Compensation Amount for Each Director (Fiscal Year 2025)
2-20	Process to determine remuneration	○	Corporate Governance Organization > Compensation of Directors https://www.nikon.com/company/ir/governance/organization/ Securities Report (in Japanese only) 162nd Term 4 Corporate Governance (4) Compensation for Directors and Other Officers https://www.jp.nikon.com/company/ir/ir_library/sr/
2-21	Annual total compensation ratio	○	[Data Index] D-58 Compensation at Nikon of President and Average Annual Salary of Employees
2-22	Statement on sustainable development strategy	○	p.005-006 Message from the President

CONTENTS

Universal Standards

Topic-Specific Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable

Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
2-23	Policy commitments	○	p.004 Our Philosophy / Mission / Vision p.007 Basic Approach p.007 Sustainability Policy p.029 Policy and Long-Term Environmental Vision p.064 Respecting Human Rights > Basic Approach p.069 Diversity, Equity & Inclusion > Basic Approach p.078 Nikon Group Health and Safety Policy p.095 Basic Quality Policy p.103 Nikon Corporate Citizenship Policy Nikon Code of Conduct https://www.nikon.com/company/sustainability/management/codeofconduct/ Multi-Stakeholder Policy (in Japanese Only) https://www.jp.nikon.com/company/sustainability/management/multi_stakeholder.pdf Nikon Environmental Policy https://www.nikon.com/company/sustainability/environment/environment_policy.pdf Nikon Basic Green Procurement Policy https://www.nikon.com/company/corporate/procurement/green/ Paper Procurement Policy https://www.nikon.com/company/sustainability/environment/biodiversity/paper_procurement_policy.pdf NIKON Basic Procurement Policy https://www.nikon.com/company/corporate/procurement/policy/ Nikon CSR Procurement Standards https://www.nikon.com/company/corporate/procurement/csr/ Responsible Minerals Sourcing Policy https://www.nikon.com/company/sustainability/society/csr-procurement/Responsible_Minerals_Sourcing_Policy.pdf Nikon Human Rights Policy https://www.nikon.com/company/sustainability/society/human-rights/human_rights_policy.pdf Nikon Group Customer Harassment Response Policy in Japan (in Japanese Only) https://www.jp.nikon.com/company/sustainability/society/human-rights/customer_harassment/ Nikon Global Diversity, Equity & Inclusion Policy https://www.nikon.com/company/sustainability/society/dei/dei_policy.pdf Nikon Group AI Ethics Policy https://www.nikon.com/company/sustainability/society/human-rights/Nikon_Group_AI_Ethics_Policy_en.pdf Nikon Anti-Bribery Policy https://www.nikon.com/company/sustainability/governance/compliance/anti-bribery_policy.pdf Efforts for Security Export Control https://www.nikon.com/company/sustainability/governance/risk-management/enhancing-export/ Basic Policy on Internal Control System https://www.nikon.com/company/ir/governance/internal-control/policy/ Continued on next page.

CONTENTS

Universal Standards

Topic-Specific Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable

Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
2-23	Policy commitments	○	Corporate Governance Guideline https://www.nikon.com/company/ir/governance/organization/guideline/ Global Tax Policy https://www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf Nikon Group Information Security Policy https://www.nikon.com/company/sustainability/governance/security/security_policy.pdf Nikon Group Privacy Protection Statement https://www.nikon.com/privacy/group/ Privacy Notice of Nikon Europe B.V. in accordance with the EU General Data Protection Regulation (GDPR) https://www.nikon.ie/en_IE/privacy-notice/ Guidelines on Transparency in Relationships With Medical Institutions and Other Organizations (in Japanese only) https://www.jp.nikon.com/company/sustainability/governance/compliance/medical-institution/ Bioethics Review Committee Regulations (in Japanese only) https://www.jp.nikon.com/company/sustainability/governance/compliance/bioethics/bioethics_rules.pdf
2-24	Embedding policy commitments	○	p.007-009 Strategy p.010-016 Governance/Risk Management p.095-102 Ensuring Quality and Safety p.032-035 Environmental Management Promotion System p.064-068 Respecting Human Rights p.069-075 Diversity, Equity & Inclusion p.076-077 Human Resources Development p.078-084 Employees' Health and Safety p.085-089 Supply Chain Management p.090-094 Promoting CSR Procurement p.095-099 Ensuring Quality and Safety p.100-102 Enhancing Customer Satisfaction p.103-104 Corporate Citizenship Activities p.105-107 Corporate Governance p.108-110 Risk Management p.111-113 Information Security and Cybersecurity p.114-117 Thorough Compliance Corporate Governance Organization https://www.nikon.com/company/ir/governance/organization/
2-25	Processes to remediate negative impacts	○	p.012 Main Achievements for the Fiscal Year 2025 in Relation to the Ten Principles of the UN Global Compact p.033-034 Environmental Management System p.065 Reporting and Consultations on Human Rights p.067-068 Monitoring p.087 Human Rights Grievance and Consultation Desk p.115-116 Reporting and Consulting System (Code of Conduct Hotline)

CONTENTS

Universal Standards

Topic-Specific Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable

Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
2-26	Mechanisms for seeking advice and raising concerns	○	p.065 Reporting and Consultations on Human Rights p.087 Human Rights Grievance and Consultation Desk p.115-116 Reporting and Consulting System (Code of Conduct Hotline)
2-27	Compliance with laws and regulations	○	p.036 Legal Violations * In fiscal year 2025, the Nikon Group recorded one violation of environmental laws and received a fine. The violation occurred at Nikon (Thailand) Co., Ltd. due to deficiencies in procedures related to waste treatment handled by an outsourced contractor. Nikon (Thailand) Co., Ltd. has already implemented corrective measures and strengthened controls over outsourced operations to prevent recurrence. p.099 Information Provision for Safe Use * In fiscal year 2025, there were no fines or sanctions for violation of environmental laws and regulations imposed on the Nikon Group. p.116 Anti-Bribery * We recorded no violations of anti-bribery laws or regulations and received no convictions in fiscal year 2025. p.117 Responding to Misconduct * In fiscal year 2025, we took serious disciplinary action in two cases based on misconduct in the Nikon Group. One case involved illegal conduct in an employee's private life (one individual involved). Another involved disciplinary action at a Group company in Japan for the fraudulent receipt of funds based on false reporting (one individual involved and one supervisor). There were no cases of serious disciplinary actions related to discrimination or harassment. [Data Index] D-53 Number of serious incidents
2-28	Membership associations	○	p.012 Participation in International Initiatives p.015 Main Affiliated Organizations Related to Sustainability p.031 Participation in Environmental Initiatives and Outreach to Society
2-29	Approach to stakeholder engagement	○	p.014-015 Stakeholder Engagement
2-30	Collective bargaining agreements	○	p.068 Labor Relations [Data Index] D-42 Number of Employees Represented by an Independent Labor Union
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	○	p.007-009 Strategy
3-2	List of material topics	○	p.007-009 Strategy

CONTENTS

Universal Standards

Topic-Specific Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable

Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
3-3	Management of material topics	○	p.007-009 Strategy p.010 Governance/Risk Management p.017-020 Indicators and Targets p.023-028 Value Creation at Nikon p.029-063 Environment p.064-068 Respecting Human Rights p.069-075 Diversity, Equity & Inclusion p.076-077 Human Resources Development p.078-084 Employees' Health and Safety p.085-089 Supply Chain Management p.090-094 Promoting CSR Procurement p.095-099 Ensuring Quality and Safety p.100-102 Enhancing Customer Satisfaction p.103-104 Corporate Citizenship Activities p.105-107 Corporate Governance p.108-110 Risk Management p.111-113 Information Security and Cybersecurity p.114-117 Thorough Compliance

CONTENTS

Universal Standards

Topic-Specific Standards

Topic-Specific Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable
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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
GRI 200: Economic			
GRI 201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	○	p.004 Main Financial Data Securities Report (in Japanese only) 162nd Term 1 Consolidated Financial Statements, etc. https://www.jp.nikon.com/company/ir/ir_library/sr/
201-2	Financial implications and other risks and opportunities due to climate change	○	p.035-037 Environmental Management > Risk Management p.042-043 Addressing Climate Change > Strategy p.043 Addressing Climate Change > Risk Management
201-3	Defined benefit plan obligations and other retirement plans	○	Securities Report (in Japanese only) 162nd Term (15) Employee Benefits https://www.jp.nikon.com/company/ir/ir_library/sr/
201-4	Financial assistance received from government	○	Securities Report (in Japanese only) 162nd Term 29. Other Operating Income and Expenses https://www.jp.nikon.com/company/ir/ir_library/sr/
GRI 202: Market Presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	△	p.067-068 Monitoring p.074-075 Fair Treatment and Evaluation [Data Index] D-57 Ratio at Nikon of Basic Salary and Remuneration of Women to Men (Fiscal Year 2025) Recruitment Information > Application Requirements of Clerical Staffs for New Graduates (in Japanese only) https://www.jp.nikon.com/company/recruitment/portal/newgraduates/recruit/requirements_jim.html Recruitment Information > Application Requirements of Technical Staffs for New Graduates (in Japanese only) https://www.jp.nikon.com/company/recruitment/portal/newgraduates/recruit/requirements_tec.html

CONTENTS

Universal Standards

Topic-Specific Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable
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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
202-2	Proportion of senior management hired from the local community	○	[Data Index] D-29 Proportion of Management Hired from the Local Community outside Japan
GRI 203: Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported	△	p.103-104 Corporate Citizenship Activities [Data Index] D-51 Expenses of Corporate Citizenship and Breakdown by Field D-51 Number of Employees Participating in Corporate Citizenship Activities (Total) Corporate Citizenship Activities https://www.nikon.com/company/sustainability/society/citizenship-activities/
203-2	Significant indirect economic impacts	△	p.103-104 Corporate Citizenship Activities [Data Index] D-51 Expenses of Corporate Citizenship and Breakdown by Field D-51 Number of Employees Participating in Corporate Citizenship Activities (Total) Corporate Citizenship Activities https://www.nikon.com/company/sustainability/society/citizenship-activities/
GRI 204: Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	○	p.085 The Nikon Group's Supply Chain > Percentage of Procurement Value by Region [Data Index] D-25 Percentage of Procurement Value by Region and Percentage of Procurement Partners by Region at Regional Production Centers (Fiscal Year 2025)
GRI 205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	○	p.116 Anti-Bribery
205-2	Communication and training about anti-corruption policies and procedures	○	p.115-117 Thorough Compliance > Main Initiatives

CONTENTS

Universal Standards

Topic-Specific Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable
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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
205-3	Confirmed incidents of corruption and actions taken	○	p.117 Training on Competition Law [Data Index] D-53 Number of serious incidents
GRI 206: Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	○	p.117 Prevention of Competition Law Violations * In fiscal year 2025, no cases of violation of related anti-bribery laws and regulations occurred in the Nikon Group. [Data Index] D-53 Number of serious incidents
GRI 207: Tax 2019			
207-1	Approach to tax	○	p.106-107 Taxation Global Tax Policy https://www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf
207-2	Tax governance, control, and risk management	○	p.106-107 Taxation Global Tax Policy https://www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf
207-3	Stakeholder engagement and management of concerns related to tax	○	p.106-107 Taxation Global Tax Policy https://www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf
207-4	Country-by-country reporting	○	p.107 Fiscal Year 2024 Tax Payments by Region [Data Index] D-58 Revenue, Tax Payment, and Number of Employee by Region (Fiscal Year 2024)
GRI 300 Environmental			
GRI 301: Materials 2016			
301-1	Materials used by weight or volume	△	p.036 Business Activities and the Environment
301-2	Recycled input materials used	△	p.037 Eco-friendly Product Development p.048-050 The 3Rs for Products and Packaging

CONTENTS

Universal Standards

Topic-Specific Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable
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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
301-3	Reclaimed products and their packaging materials	△	p.048-050 The 3Rs for Products and Packaging [Data Index] D-14 Sales Trends of Refurbished Semiconductor Lithography Systems (For IC)
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	○	p.045 Utilizing Renewable Energy p.045 Changes in Energy Consumption [Data Index] D-07 Energy Consumption D-08 Energy Consumption (MWh Conversion) D-09 Ratio of Renewable Energy to Electricity Consumption
302-2	Energy consumption outside of the organization	△	p.040 Scope 3 Emissions p.047 Logistics GHG Emissions in Japan, Internationally, and outside Japan [Data Index] D-04 GHG Emissions List Breakdown by Scope and Category (2) D-14 GHG Emissions From Distribution in Japan, International Shipment, and Distribution Outside Japan
302-3	Energy intensity	○	p.045 Changes in Energy Consumption [Data Index] D-07 Energy Consumption
302-4	Reduction of energy consumption	○	p.046 Main Energy-Saving Initiatives at Business Facilities [Data Index] D-07 Energy Consumption D-08 Energy Consumption (MWh Conversion)
302-5	Reductions in energy requirements of products and services	○	p.043-044 Reducing Greenhouse Gas Emissions in Products
GRI 303: Water and Effluents 2018			
303-1	Interactions with water as a shared resource	○	p.053-055 Protection of Water Resources
303-2	Management of water discharge-related impacts	○	p.053 Protection of Water Resources > Governance p.054 Appropriate Wastewater Treatment p.055 Water Reuse Measures p.059 Prevention of Air, Water, and Soil Pollution

CONTENTS

Universal Standards

Topic-Specific Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable
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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
303-3	Water withdrawal	○	p.036 Business Activities and the Environment p.054 Protection of Water Resources > Risk Management p.054-055 Water Withdrawal and Discharge > Changes in Water Withdrawal, Changes in Water Discharge [Data Index] D-19 Water Withdrawal
303-4	Water discharge	○	p.036 Business Activities and the Environment p.054 Protection of Water Resources > Risk Management p.054-055 Water Withdrawal and Discharge > Changes in Water Withdrawal, Changes in Water Discharge [Data Index] D-20 Water Discharge
303-5	Water consumption	○	p.054 Protection of Water Resources > Risk Management p.054-055 Water Withdrawal and Discharge > Changes in Water Withdrawal, Changes in Water Consumption [Data Index] D-21 Freshwater Consumption D-22 Water Consumption
GRI 304: Biodiversity 2016			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	△	p.060 Biodiversity Conservation > Basic Approach p.060-062 Biodiversity Conservation > Strategy
304-2	Significant impacts of activities, products, and services on biodiversity	○	p.060 Biodiversity Conservation > Basic Approach p.060-062 Biodiversity Conservation > Strategy p.062-063 Biodiversity Conservation > Main Initiatives
304-3	Habitats protected or restored	○	p.062-063 Biodiversity Conservation > Main Initiatives
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	×	Reason for omission: We are currently considering methods to appropriately assess the relationship between our business and biodiversity.

CONTENTS

Universal Standards

Topic-Specific Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable
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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	○	p.040 Scope 1+2 Emissions p.044-047 Reducing Greenhouse Gas Emissions at Business Facilities p.044 Changes in CO ₂ Emissions from Energy Consumption [Data Index] D-03 GHG Emissions List Breakdown by Scope and Category (1) D-10 CO ₂ Emissions From Energy Consumption D-11 Breakdown of Greenhouse Gas Emissions D-12 CO ₂ From Non-Energy Consumption and Other Greenhouse Gas Emissions
305-2	Energy indirect (Scope 2) GHG emissions	○	p.040 Scope 1+2 Emissions p.044-047 Reducing Greenhouse Gas Emissions at Business Facilities p.044 Changes in CO ₂ Emissions from Energy Consumption [Data Index] D-03 GHG Emissions List Breakdown by Scope and Category (1) D-10 CO ₂ Emissions From Energy Consumption D-11 Breakdown of Greenhouse Gas Emissions D-13 CO ₂ Emissions Reduction Through the Use of Renewable Energy
305-3	Other indirect (Scope 3) GHG emissions	○	p.040 Scope 3 Emissions p.043-044 Reducing Greenhouse Gas Emissions in Products p.047 Reducing Greenhouse Gas (GHG) Emissions From Logistics [Data Index] D-04 GHG Emissions List Breakdown by Scope and Category (2) D-14 GHG Emissions From Distribution in Japan, International Shipment, and Distribution Outside Japan
305-4	GHG emissions intensity	○	p.044-047 Reducing Greenhouse Gas Emissions at Business Facilities [Data Index] D-10 CO ₂ Emissions From Energy Consumption

CONTENTS

Universal Standards

Topic-Specific Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable
* Items shaded in gray indicate disclosures that are not directly related to material topics.

Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
305-5	Reduction of GHG emissions	○	p.043-044 Reducing Greenhouse Gas Emissions in Products p.044-047 Reducing Greenhouse Gas Emissions at Business Facilities p.047 Reducing Greenhouse Gas (GHG) Emissions From Logistics [Data Index] D-03, 04 GHG Emissions List Breakdown by Scope and Category D-10 CO ₂ Emissions From Energy Consumption D-11 Breakdown of Greenhouse Gas Emissions D-12 CO ₂ From Non-Energy Consumption and Other Greenhouse Gas Emissions D-13 CO ₂ Emissions Reduction Through the Use of Renewable Energy D-14 GHG Emissions From Distribution in Japan, International Shipment, and Distribution Outside Japan
305-6	Emissions of ozone-depleting substances (ODS)	○	p.057-058 Total Abolition of All Ozone-Depleting Substances and Reduction of CFC Use
305-7	Nitrogen oxides (NOx) , sulfur oxides (SOx) , and other significant air emissions	○	p.058-059 Nikon Group's PRTR and VOCs [Data Index] D-23 PRTR Survey Results D-24 Volatile Organic Compounds (VOCs) Emissions Environmental Data by Plants/Manufacturing Companies in Japan (in Japanese only) https://www.jp.nikon.com/company/sustainability/environment/data/
GRI 306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	○	p.051-052 Management and Reduction of Waste
306-2	Management of significant waste-related impacts	○	p.051-052 Management and Reduction of Waste * Nikon Group does not import or export hazardous wastes or other wastes specified in the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal.
306-3	Waste generated	○	p.036 Business Activities and the Environment p.052 Waste Reduction Performance [Data Index] D-16 Amount of Waste (Waste Plus Resources With Economic Value), Total Waste Used/Recycled/Sold, and Final Landfill Waste D-17 Breakdown (by Category) of Waste (Waste Plus Resources With Economic Value) Generated by Nikon Group in Japan (Fiscal Year 2025)
306-4	Waste diverted from disposal	○	p.051-052 Management and Reduction of Waste [Data Index] D-16 Amount of Waste (Waste Plus Resources With Economic Value), Total Waste Used/Recycled/Sold, and Final Landfill Waste D-17 Breakdown (by Category) of Waste (Waste Plus Resources With Economic Value) Generated by Nikon Group in Japan (Fiscal Year 2025)

CONTENTS

Universal Standards

Topic-Specific Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable
* Items shaded in gray indicate disclosures that are not directly related to material topics.

Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
306-5	Waste directed to disposal	○	p.051-052 Management and Reduction of Waste [Data Index] D-16 Amount of Waste (Waste Plus Resources With Economic Value), Total Waste Used/Recycled/Sold, and Final Landfill Waste
GRI 308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	○	p.093-094 Green Procurement * The business contract requires all new suppliers to follow Nikon's environment standards. [Data Index] D-27 Environmental Partner Certifications
308-2	Negative environmental impacts in the supply chain and actions taken	○	p.044 Reducing GHGs With Procurement Partners p.091 Results of Fiscal Year 2025 Assessment p.093-094 Environmental Management System Survey and Assessment [Data Index] D-26 CSR Assessment Results
GRI 400 Social			
GRI 401: Employment 2016			
401-1	New employee hires and employee turnover	○	[Data Index] D-30 Number and Rate of New Hires D-35 Number and Rate of Turnover
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	○	p.072 Creating Comfortable Working Environments p.072 Offering Diverse Work Styles p.073 Support for Balancing Work and Childcare/Nursing Care p.073 Support for Balancing Work and Childcare/Nursing Care > Nikon's Support Systems for Balancing Work and Family p.074 Curbing Long Working Hours
401-3	Parental leave	○	p.073 Support for Balancing Work and Childcare/Nursing Care [Data Index] D-39 Number of Employees Taking Childcare Leave D-40 Return-to-Work Rates After Childcare Leave D-40 Retention Rates After Childcare Leave

CONTENTS

Universal Standards

Topic-Specific Standards

Explanation of Information Disclosure Level Symbols ○ = Fulfills disclosure requirements △ = Partially fulfills disclosure requirements × = Non-disclosure - = Not applicable
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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
GRI 402: Labor/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes	○	p.068 Labor Relations
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	○	p.079-081 Employees' Health and Safety > Governance p.081 Employees' Health and Safety > Risk Management
403-2	Hazard identification, risk assessment, and incident investigation	○	p.081 Employees' Health and Safety > Risk Management p.082-083 Employees' Health and Safety > Main Initiatives
403-3	Occupational health services	○	p.081 Employees' Health and Safety > Risk Management p.082-083 Employees' Health and Safety > Main Initiatives
403-4	Worker participation, consultation, and communication on occupational health and safety	○	p.068 Labor Relations p.079-081 Employees' Health and Safety > Governance
403-5	Worker training on occupational health and safety	○	p.082-083 Employees' Health and Safety > Main Initiatives
403-6	Promotion of worker health	○	p.082 Maintaining and Improving Employee Health
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	○	p.082-083 Employees' Health and Safety > Main Initiatives p.084 Collaboration With Business Partners
403-8	Workers covered by an occupational health and safety management system	○	p.078-084 Employees' Health and Safety * Our occupational health and safety management system applies to all Nikon Group employees
403-9	Work-related injuries	○	p.083 Nikon Group Occupational Accidents [Data Index] D-42 Occupational Accidents D-43 Frequency Rate of Lost Time Accidents (1 or More Days) D-44 Severity Rate of Lost Time Accidents(1 or More Days) D-45 Occupational Accidents Requiring Time Off (1 or More Days) D-46 Lost-Time Occupational Accidents Attributable to Work or Related to the Performance of Work (1 or More Days) D-47 Fatalities D-49 Number of People with Major Injuries and Illnesses Due to Occupational Accidents (Fiscal Year 2025)

CONTENTS

Universal Standards

Topic-Specific Standards

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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
403-10	Work-related ill health	○	p.083 Nikon Group Occupational Accidents [Data Index] D-46 Lost-Time Occupational Accidents Attributable to Work or Related to the Performance of Work (1 or More Days) D-47 Fatalities D-48 Frequency Rate of Occupational Illnesses D-49 Number of People with Major Injuries and Illnesses Due to Occupational Accidents (Fiscal Year 2025)
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee	○	p.076 Main Initiatives > Annual Number of Training Days per Employee [Data Index] D-41 Annual Number of Training Days per Employee at Nikon
404-2	Programs for upgrading employee skills and transition assistance programs	○	p.072 Supporting Senior Employees in the Workplace p.076-077 Human Resources Development
404-3	Percentage of employees receiving regular performance and career	○	p.074-075 Fair Treatment and Evaluation * Nikon conducts performance evaluation interviews with all employees twice a year. Evaluation outcomes do not differ based on gender.
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	○	p.071 Advancement of Women in the Workplace > Ratio of Female Employees and Women in Management Positions (Nikon) p.072 Supporting Persons With Disabilities > Employment of Persons With Disabilities Under Group Certification Over Time [Data Index] D-28 Gender and Age Composition Ratios of Nikon by Managerial Level and Employment Type (As of March 31, 2026) D-33 Age Group D-36 Ratio of Female Employees D-37 Ratio of Females in Management Positions D-38 Ratio of Females in Junior Management Positions at Nikon D-39 Employment of People With Disabilities Under Group Certification D-54 Directors and Officers (As of March 31, 2026) D-55 Number of Women and Non-Japanese Appointed as Nikon Group Directors/Officers and Corporate Auditors
405-2	Ratio of basic salary and remuneration of women to men	○	[Data Index] D-57 Ratio at Nikon of Basic Salary and Remuneration of Women to Men (Fiscal Year 2025)

CONTENTS

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Topic-Specific Standards

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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	○	p.065 Respecting Human Rights > Governance p.067-068 Monitoring p.087 Human Rights Grievance and Consultation Desk p.115-116 Reporting and Consulting System (Code of Conduct Hotline) [Data Index] D-52 Use of Reporting and Consulting System
GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	○	p.066 Respecting Human Rights > Risk Management p.067-068 Respecting Human Rights > Main Initiatives p.090-094 Promoting CSR Procurement
GRI 408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	○	p.066 Respecting Human Rights > Risk Management p.067-068 Monitoring p.090-094 Promoting CSR Procurement Responsible Minerals Sourcing Report 2026 https://www.nikon.com/company/sustainability/society/csr-procurement/Responsible_Minerals_Sourcing_Report_2025_Survey.pdf
GRI 409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	○	p.066 Respecting Human Rights > Risk Management p.067-068 Monitoring p.090-094 Promoting CSR Procurement Responsible Minerals Sourcing Report 2026 https://www.nikon.com/company/sustainability/society/csr-procurement/Responsible_Minerals_Sourcing_Report_2025_Survey.pdf
GRI 410: Security Practices 2016			
410-1	Security personnel trained in human rights policies or procedures	-	Not applicable (because the disclosed matters regarding the training of security personnel have no relevance to or impact on material issues)
GRI 411: Rights of Indigenous Peoples 2016			
411-1	Incidents of violations involving rights of indigenous peoples	-	Not applicable (because the disclosed matters related to the violations of indigenous peoples' rights have no relevance to or impact on material issues)

CONTENTS

Universal Standards

Topic-Specific Standards

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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
GRI 413: Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	△	p.063 Initiatives at Each Plant and Business Facility p.103-104 Corporate Citizenship Activities Environmental Actions at Nikon Business Facilities https://www.nikon.com/company/sustainability/environment_action/ Corporate Citizenship Activities https://www.nikon.com/company/sustainability/society/citizenship-activities/
413-2	Operations with significant actual and potential negative impacts on local communities	-	Not applicable (because the disclosed matters related to significant negative impacts on local communities have no relevance to or impact on material issues)
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	○	p.090-094 Promoting CSR Procurement * When selecting new suppliers, we conduct a CSR assessment in advance to confirm they meet our management standard, and we do not enter into contracts with suppliers that do not meet our management standard.
GRI 415: Public Policy 2016			
415-1	Political contributions	○	0 Yen
GRI 416: Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	○	p.098 Ensuring Safety of Products and Services
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	○	p.099 Response in Case of an Accident * Although no incidents were noted that resulted in serious damages or significant impact on customers in fiscal year 2025, we took action to prevent damages and recurrence in connection with four matters in accordance with our response procedures. [Data Index] D-53 Number of serious incidents

CONTENTS

Universal Standards

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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
GRI 417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	○	p.056-059 Management and Reduction of Hazardous Chemical Substances p.099 Information Provision for Safe Use
417-2	Incidents of non-compliance concerning product and service information and labeling	○	p.099 Information Provision for Safe Use * In fiscal year 2025, there were no violations of laws, regulations, etc. with regard to safety labeling and information provision.
417-3	Incidents of non-compliance concerning marketing communications	○	* In fiscal year 2025, there were no violations of laws or self-regulations with regard to marketing communications.
GRI 418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	○	p.112 Response to Information Security Incidents * There have been no major information security incidents involving the payment of fines or compensation in the past three years. [Data Index] D-53 Number of serious incidents



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