

GRI Guidelines Comparison Table

This comparative table refers to pages of Nikon CSR Report 2007 that describe items requested by the GRI Sustainability Reporting Guidelines 2002.

GRI Guideline Classification	Relevant page
Section 1: Vision and Strategy	
1.1 Statement of the organization's vision and strategy	5,6,8
1.2 Statement from the CEO (or equivalent senior manager)	3,4
Section 2: Profile	
[Outline of Organization]	
2.1 Name of reporting organization	2
2.2 Major products or services	1
2.3 Operational structure of the organization	1,2
2.4 Description of major divisions, operating companies, subsidiaries and joint ventures	1, 2
2.5 Countries in which the organization's operations are located	1,2
2.6 Nature of ownership; legal form	1
2.7 Nature of markets served	1
2.8 Scale of the reporting organization	1,2
2.9 List of stakeholders	17
[Boundaries of report]	
2.10 Contact person(s) for the report	2
2.11 Reporting period for information provided	2
2.12 Date of most recent report	4,57
2.13 Boundaries of reporting organization and reporting content	2
2.14 Significant changes that have occurred since the previous report	2
2.15 Basic information that can significantly affect comparability.	1,2
2.16 Explanation of the nature and effect of any restatements of information provided in earlier reports, and the reasons for such restatement	—
[Outline of Report]	
2.17 Decisions not to apply GRI principles or protocols in the preparation of the	2

report	
2.18 Criteria, definitions used in any accounting for economic, environmental and social costs and benefits	39
2.19 Significant changes from previous years in the measurement methods	—
2.20 Policies and internal practices to enhance and provide assurance about the accuracy and reliability that can be placed on the sustainability report	2
2.21 Policy and current practice with regard to providing independent assurance for the full report	58
2.22 Means by which report users can obtain additional information	2
Section 3: Governance Structure and Management Systems	
[Governance Structure and Management System]	
3.1 Governance structure of the organization	11,12
3.2 Percentage of directors that are independent	—
3.3 Process for determining the expertise of board	—
3.4 Board level processes for oversight	11
3.5 Linkage between executive compensation and achievement	11
3.6 Organizational structure and key individuals responsible for related policies	11
3.7 Mission and value statements, internally developed codes of conduct or principles, and policies	5, 6,7
3.8 Mechanisms for shareholders to provide recommendations or direction to the Board of Directors	22
[Stakeholder Engagement]	
3.9 Basis for identification and selection of major stakeholders	17
3.10 Approaches to stakeholder consultation	17
3.11 Type of information generated by stakeholder consultations	17
3.12 Use of information resulting from stakeholder engagements	17
[Overarching Policies and Management Systems]	

3.13 Explanation of whether and how the precautionary approach or principle is addressed by the organization	6,7,9,10,11, 12,13,14,19,20,21,25,26,27,28,29, 33, 40,51,52,53,54	
3.14 Externally developed, voluntary, economic, environmental and social charters, sets of principles, or other initiatives to which the organization subscribes or which it endorses	—	
3.15 Principal memberships in industry and business associations, and/or national/international advocacy organizations	—	
3.16 Policies and/or systems for managing upstream and downstream impacts	18, 19,20, 29, 33 34, 40, 47, 55,56	
3.17 Reporting organization's approach to managing indirect economic, environmental and social impact of its activities	—	
3.18 Major decisions during the reporting period regarding the location of, or changes in operations	—	
3.19 Programmes and procedures pertaining to economic, environmental and social performance	37,38	
3.20 Status of certification pertaining to economic, environmental and social management systems	21,35,40,43	
Section 4: Comparative Table with GRI Guidelines		
Section 5: Performance Indicators		
[Economic Performance Indicators]		
Direct Influence		
EC1, EC2	Customers	1,2
EC6, EC7	Investors	22
EC8	Public organs	1
[Environmental Performance Indicators]		
EN1	Raw materials	33,51
EN3, EN4, EN17 ,EN18	Energy	33, 37, 38, 43,44, 45, 47,48
EN21	Water	33,54
EN7	Biological versatility	31
EN8, EN11	Emissions and waste	33, 37, 38, 49, 50
EN33	Suppliers	29, 55,56
EN14, EN15	Product and service	37, 38, 40, 41, 42, 43, 44, 45, 46
EN16	Observation of laws	6, 7, 33, 51, 52, 53,54
EN34	Transportation	37, 38, 47
EN35	Overall	39
[Social Performance Indicators]		

Labor Practices and Fair Working Conditions		
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LA13	Employer-employee relationship	23
LA6, LA15	Health and safety	26,27
LA16, LA17	Training and education	24,36
LA10	Diversity and opportunity ³	6,7,25
Human Rights		
HR1	Policies and management	6,7,9,10
HR4	Measures against discrimination	6,7,25
Society		
SO1, SO4	Local communities	6,7,30,31,32
SO2	Bribery and corruption	6,7
Product Liability		
PR1	Health and safety of customers	18,21
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PR3	Protection of customers' privacy	20