

Independent Practitioner's Assurance

Nikon Group obtains independent practitioner's assurance in order to increase the reliability of reported information.

Assurance Scope



Item	Assurance scope
Environmental Management	Scope 3 (Category 11, Imaging Products Business and Precision Equipment Business) CO ₂ Emissions
	CO ₂ Emissions from Nikon Group* and emissions per unit of sales
	Energy Use by Nikon Group and energy use per unit of sales
	Amount of Waste etc. (Waste plus Resources with Economic Value) Generated by Nikon and Group Manufacturing Companies in Japan and Their Breakdown by Category
	Waste Generation at Group Manufacturing Companies Outside Japan
	Nikon Group's* Water Use
	Number of Incidents of Wastewater Quality Not Meeting the Legally-mandated Standards at Nikon and Group Manufacturing Companies in Japan
Labor Practices	Frequency Rates of Lost Time Accidents and Severity Rates at Nikon and Group Companies in Japan

* Nikon Group outside Japan indicates the Group manufacturing companies.

Scope

Results for the year ended March 31, 2017
(April 1, 2016–March 31, 2017)

Independent Practitioner's Assurance Report

Independent Practitioner's Assurance Report

To the President and Representative Director of Nikon Corporation

We have undertaken a limited assurance engagement of the 'sustainability information' on Energy use and its use per unit of sales by Nikon Corporation (the "Company"), Group companies in Japan, and Group manufacturing companies outside Japan, CO₂ emissions and those emissions per unit of sales from the Company, Group companies in Japan, and Group manufacturing companies outside Japan, Water use by the Company, Group companies in Japan, and Group manufacturing companies outside Japan, Number of cases where wastewater quality not meeting the legally-mandated standards at the Company and Group manufacturing companies in Japan, Amount of waste, etc. (waste plus resources with economic value) generated by the Company and Group companies in Japan and their breakdown by category, Amount of waste generation at Group manufacturing companies outside Japan, Scope 3 (Category 11) CO₂ emissions of the Nikon Group (Imaging Products Business and Precision Equipment Business), and Frequency rates of lost time accidents and Severity rates at the Company and Group companies in Japan for the year ended March 31, 2017 (from April 1, 2016 to March 31, 2017) included in the "Nikon SUSTAINABILITY REPORT 2017" of the Company.

The Company's Responsibility
The Company is responsible for the preparation of the sustainability information in accordance with the calculation and reporting standard adopted by the Company (indicated with the sustainability information). CO₂ quantification is subject to inherent uncertainty for reasons such as incomplete scientific knowledge used to determine emission factors and numerical data.

Our Independence and Quality Control
We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. We apply International Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance and Related Services Engagements*, and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility
Our responsibility is to express a limited assurance conclusion on the sustainability information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board (IAASB), ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the IAASB and the *Practical Guideline for the Assurance of Sustainability Information*, issued by the Japanese Association of Assurance Organizations for Sustainability Information. The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. These procedures also included the following:
 *Evaluating whether the Company's methods for estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or reperforming the estimates.
 *Undertaking site visits to assess the completeness of the data, data collection methods, source data and relevant assumptions applicable to the sites.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Limited Assurance Conclusion
Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Company's sustainability information is not prepared, in all material respects, in accordance with the calculation and reporting standard adopted by the Company.

Deloitte Tohmatsu Sustainability Co., Ltd.
Deloitte Tohmatsu Sustainability Co., Ltd.
Tokyo, Japan
August 21, 2017

Member of
Deloitte Touche Tohmatsu Limited

* International Standard on Assurance Engagements (ISAE) 3000 and 3410
These assurance engagement standards were developed by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC). ISAE 3000 deals with "assurance engagements other than audits or reviews of historical financial information of entities," which encompass assurance engagements on environmental information and information about social aspects. ISAE 3410 determines procedures for assurance engagements concerning greenhouse gas statements based on ISAE 3000. Compliance with ISAE 3410 necessitates that the requirements of ISAE 3000 also be fulfilled.

* Inherent uncertainty
Uncertainty is inherent in the calculation of the amount of greenhouse gases. This uncertainty is unavoidable for any entity that performs the calculations, because the global warming potential values and other elements used in the calculations are based on current scientific hypotheses and errors generated by measuring equipment and other sources are inevitable. This uncertainty does not mean that the calculated values are inapplicable. The ISAE 3410 stipulates that reported information can be assured as long as the hypotheses are reasonable and sufficient disclosure is provided regarding their content.