



NIKON
SUSTAINABILITY
REPORT **2024**

GRI Content Index

Universal Standards

GRI 1: Foundation	
Statement of use	Nikon has reported in accordance with the GRI Standards for the period 1 April 2023 to 31 March 2024.
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	○	P008 Corporate Information Nikon Group Companies [Web Page] https://www.nikon.com/company/corporate/group/
2-2	Entities included in the organization's sustainability reporting	○	P002 About Sustainability Report 2024 Securities Report (in Japanese)
2-3	Reporting period, frequency and contact point	○	P002 About Sustainability Report 2024
2-4	Restatements of information	○	P002 About Sustainability Report 2024
2-5	External assurance	○	P002 About Sustainability Report 2024 D-57 Independent Practitioner's Assurance [Data Index]
2-6	Activities, value chain and other business relationships	○	P008 Corporate Information P.105-115 Supply Chain Management Securities Report (in Japanese)
2-7	Employees	○	D-27 Employee Composition [Data Index] D-28 Composition Ratio by Gender/Age by Management and Employee Type of Nikon [Data Index] D-38 Number of Part-Time and Temporary Employees [Data Index]
2-8	Workers who are not employees	△	D-38 Number of Part-Time and Temporary Employees [Data Index]

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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
2-9	Governance structure and composition	○	P025-031 Governance P.151-155 Corporate Governance D-50 Directors and Officers [Data Index] Corporate Governance Organization [Web Page] https://www.nikon.com/company/ir/governance/organization/ Directors, Officers and Executive Fellows [Web Page] https://www.nikon.com/company/corporate/management/
2-10	Nomination and selection of the highest governance body	○	Corporate Governance Guideline [Web Page] https://www.nikon.com/company/ir/governance/organization/guideline/
2-11	Chair of the highest governance body	○	Corporate Governance Organization [Web Page] https://www.nikon.com/company/ir/governance/organization/
2-12	Role of the highest governance body in overseeing the management of impacts	○	P.020-024 Strategy P025-031 Governance P032 Risk Management P.151-155 Corporate Governance
2-13	Delegation of responsibility for managing impacts	○	P025-031 Governance P032 Risk Management P.151-155 Corporate Governance P.157-159 Risk Management Corporate Governance Organization [Web Page] https://www.nikon.com/company/ir/governance/organization/
2-14	Role of the highest governance body in sustainability reporting	○	P025-026 Sustainability Promotion System
2-15	Conflicts of interest	○	Corporate Governance Guideline [Web Page] https://www.nikon.com/company/ir/governance/organization/guideline/
2-16	Communication of critical concerns	○	P.151-155 Corporate Governance P.157-159 Risk Management

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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
2-17	Collective knowledge of the highest governance body	○	P025-026 Sustainability Promotion System P028-031 Stakeholder Engagement P.121 Human Rights Training P.148 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 [Web Page] https://www.nikon.com/company/ir/governance/organization/
2-19	Remuneration policies	○	Corporate Governance Organization > Compensation of Directors and Officers [Web Page] https://www.nikon.com/company/ir/governance/organization/ D-52 Compensation for Directors [Data Index] D-53 Compensation Amount for Each Director [Data Index]
2-20	Process to determine remuneration	○	Corporate Governance Organization > Compensation of Directors and Officers [Web Page] https://www.nikon.com/company/ir/governance/organization/ Securities Report (in Japanese)
2-21	Annual total compensation ratio	○	D-54 Compensation at Nikon of President and Average Annual Salary of Employees [Data Index]
2-22	Statement on sustainable development strategy	○	P.004-007 Message from the Presiden P046 Ensuring Trustworthiness by Maintaining and Increasing Quality > Commitment P057 Environment > Commitment P.104 Building a Resilient Supply Chain > Commitment P.116 Respecting Human Rights > Commitment P.123 Diversity, Equity & Inclusion > Commitment P.135 Employees' Health and Safety > Commitment P.144 Thorough Compliance > Commitment P.150 Strengthening Corporate Governance > Commitment P.156 Strengthening Risk Management > Commitment

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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
2-23	Policy commitments	○	P.008 Corporate Philosophy/Corporate Vision P.019 Sustainability Policy P.047 Basic Quality Policy P.058 Environmental Strategy > Policy and Long-Term Environmental Vision P.136 Nikon Group Health and Safety Policy P.164 Nikon Corporate Citizenship Policy Nikon Code of Conduct [Data Index] https://www.nikon.com/company/sustainability/policy/codeofconduct/ Nikon Environmental Activity Policy [Data Index] https://www.nikon.com/company/sustainability/environment/environment_policy.pdf Nikon Basic Green Procurement Policy [Data Index] https://www.nikon.com/company/corporate/procurement/green/ Paper Procurement Policy [Data Index] https://www.nikon.com/company/sustainability/environment/safety/paper_procurement_policy.pdf Nikon Basic Procurement Policy [Data Index] https://www.nikon.com/company/corporate/procurement/policy/ Nikon CSR Procurement Standards [Data Index] https://www.jp.nikon.com/company/corporate/procurement/pdf/csr-procurement1_3_e.pdf Responsible Minerals Sourcing Policy [Data Index] https://www.nikon.com/company/corporate/procurement/conflict_minerals/ Nikon Human Rights Policy [Data Index] https://www.nikon.com/company/sustainability/society-labor/human-rights/human_rights_policy.pdf Nikon Global Diversity, Equity & Inclusion Policy [Data Index] https://www.nikon.com/company/sustainability/society-labor/diversity-inclusion/dei_policy.pdf Nikon Anti-Bribery Policy [Data Index] https://www.nikon.com/company/sustainability/governance/compliance/anti-bribery_policy.pdf Basic Policy on Internal Control System [Data Index] https://www.nikon.com/company/ir/governance/internal-control/policy/ Global Tax Policy [Data Index] www.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf Nikon Group Information Security Policy [Data Index] https://www.nikon.com/company/sustainability/governance/risk-management/security_policy.pdf Nikon Group Privacy Protection Statement [Data Index] https://www.nikon.com/privacy/group/

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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
2-24	Embedding policy commitments	○	P.011-017 Overview of the Medium-Term Management Plan P.019 Our Approach to Sustainability P.020-024 Strategy P.025-031 Governance P.032 Risk Management P.047-054 Ensuring Quality and Safety P.060-063 Environmental Management System P.110-115 Promoting CSR Procurement P.116-122 Respecting Human Rights P.124-134 Diversity, Equity & Inclusion P.136-142 Employees' Health and Safety P.144-149 Thorough Compliance P.149-154 Strengthening Corporate Governance P.156-162 Strengthening Risk Management P.163-167 Nikon Corporate Citizenship Activities Corporate Governance Organization [Web Page] https://www.nikon.com/company/ir/governance/organization/
2-25	Processes to remediate negative impacts	○	P.027 Main Achievements for the Fiscal Year Ended March 2023 in Relation to the Ten Principles of the UN Global Compact P.061-062 Environmental Management System P.120-121 Monitoring P.147-148 Reporting and Consulting System (Code of Conduct Hotline)
2-26	Mechanisms for seeking advice and raising concerns	○	P.107 Procurement Hotline P.117 Human Rights Initiatives > Governance P.147-148 Reporting and Consulting System (Code of Conduct Hotline)
2-27	Compliance with laws and regulations	○	P.052 Quality Issues Encountered in FY2023 P.061 Legal Violations *In fiscal year 2023, there were no fines or sanctions for violation of environmental laws and regulations imposed on the Nikon Group. P.093 Use of Substances Restricted by the REACH Regulations P.148-149 Prevention of Bribery *In fiscal year 2023, no cases of violation of anti-bribery-related laws and regulations occurred in the Nikon Group. P.149 Violation of the Production Safety Law of the People's Republic of China P.161 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.

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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
2-28	Membership associations	○	P027 Participation in International Initiatives P029 List of Main Affiliated Organizations Related to Sustainability P059 Participation in Environmental Initiatives and Influencing Society
2-29	Approach to stakeholder engagement	○	P028-031 Stakeholder Engagement
2-30	Collective bargaining agreements	○	P122 Labor Relations D-42 Number of Employees Represented by an Independent Labor Union [Data Index]
GRI 3: Material Topics			
3-1	Process to determine material topics	○	P020-025 Sustainability Materiality
3-2	List of material topics	○	P020-025 Sustainability Materiality

Topic Standards

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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
Materiality 1 Creating Social Value Through Core Technologies			
3-3	Management of material topics	○	P038-045 Materiality 1 Creating Social Value Through Core Technologies
Materiality 2 Ensuring Trustworthiness by Maintaining and Increasing Quality			
3-3	Management of material topics	○	P046-054 Materiality 2 Ensuring Trustworthiness by Maintaining and Increasing Quality
416: Customer Health and Safety 2016			
416-1	Assessment of the health and safety impacts of product and service categories	○	P051 Ensuring Safety of Products and Services
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	○	P051 Response in Case of an Accident P052 Quality Issues Encountered in FY2023
417: Marketing and Labeling 2016			
417-1	Requirements for product and service information and labeling	○	P052 Information Provision for Safe Use P091-093 Management and Reduction of Hazardous Chemical Substances in Products
417-2	Incidents of non-compliance concerning product and service information and labeling	○	P052 Information Provision for Safe Use *In fiscal year 2023, 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 2023, there were no violations of laws or self-regulations with regard to marketing communications.
Materiality 3 Promoting a Decarbonized Society			
3-3	Management of material topics	○	P055-057 Environment P058-059 Environmental Strategy P060-063 Environmental Management Promotion System P064-066 Risk Management P067-069 Metrics and Targets P070-079 Materiality 3 Promoting a Decarbonized Society

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201: Economic Performance 2016			
201-2	Financial implications and other risks and opportunities due to climate change	○	P064-066 Risk Management P071-072 Promoting a Decarbonized Society > Strategy P072-073 Promoting a Decarbonized Society > Risk Management
302: Energy 2016			
302-1	Energy consumption within the organization	○	P076 Changes in Energy Consumption P075-076 Utilizing Renewable Energy D-06 Energy Consumption [Data Index] D-07 Energy Consumption (MWh conversion) [Data Index] D-08 Ratio of renewable energy to electricity consumption [Data Index]
302-2	Energy consumption outside of the organization	△	P074 Scope 3 Emissions P078 Greenhouse Gas Emissions from Distribution in Japan, International Shipment and Distribution Outside Japan D-05 GHG Emissions List Breakdown by Scope and Category (2) [Data Index] D-13 GHG Emissions from Distribution in Japan, International Shipment and Distribution outside Japan [Data Index]
302-3	Energy intensity	○	P076 Changes in Energy Consumption D-06 Energy Consumption [Data Index]
302-4	Reduction of energy consumption	○	P076 Greenhouse Gas Reduction Measures at Business Facilities D-06 Energy Consumption [Data Index] D-07 Energy Consumption (MWh conversion) [Data Index]
302-5	Reductions in energy requirements of products and services	△	P074-075 Initiatives to Reduce Greenhouse Gas Emissions in Products

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305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	○	P073 Scope 1+2 Emissions P075 CO ₂ Emissions from Energy Consumption P075-077 Initiatives to Reduce Greenhouse Gas Emissions at its Business Facilities D-04 GHG Emissions List Breakdown by Scope and Category (1) [Data Index] D-09 CO ₂ Emissions from Energy Consumption [Data Index] D-10 Breakdown of Greenhouse Gas Emissions [Data Index] D-11 CO ₂ from Nonenergy Consumption and Other Greenhouse Gases Emissions [Data Index]
305-2	Energy indirect (Scope 2) GHG emissions	○	P073 Scope 1+2 Emissions P075 CO ₂ Emissions from Energy Consumption P075-077 Initiatives to Reduce Greenhouse Gas Emissions at its Business Facilities D-04 GHG Emissions List Breakdown by Scope and Category (1) [Data Index] D-09 CO ₂ Emissions from Energy Consumption [Data Index] D-10 Breakdown of Greenhouse Gas Emissions [Data Index] D-12 CO ₂ Emissions Reduction through the Use of Renewable Energy [Data Index]
305-3	Other indirect (Scope 3) GHG emissions	○	P074 Scope 3 Emissions P074-075 Initiatives to Reduce Greenhouse Gas Emissions in Products P078-079 Initiatives to Reduce Greenhouse Gas Emissions in Distribution D-05 GHG Emissions List Breakdown by Scope and Category (2) [Data Index] D-13 GHG Emissions from Distribution in Japan, International Shipment and Distribution outside Japan [Data Index]
305-4	GHG emissions intensity	○	P075-077 Initiatives to Reduce Greenhouse Gas Emissions at its Business Facilities D-09 CO ₂ Emissions from Energy Consumption [Data Index]

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305-5	Reduction of GHG emissions	○	P074-075 Initiatives to Reduce Greenhouse Gas Emissions in Products P075-077 Initiatives to Reduce Greenhouse Gas Emissions at its Business Facilities P078-079 Initiatives to Reduce Greenhouse Gas Emissions in Distribution D-04, 05 GHG Emissions List Breakdown by Scope and Category [Data Index] D-09 CO ₂ Emissions from Energy Consumption [Data Index] D-10 Breakdown of Greenhouse Gas Emissions [Data Index] D-11 CO ₂ from Nonenergy Consumption and Other Greenhouse Gases Emissions [Data Index] D-12 CO ₂ Emissions Reduction through the Use of Renewable Energy [Data Index] D-13 GHG Emissions from Distribution in Japan, International Shipment and Distribution outside Japan [Data Index]
305-6	Emissions of ozone-depleting substances (ODS)	○	P092-093 Total Abolition of All Ozone-Depleting Substance and Reduction of CFC Use
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	○	P095 Nikon Group's PRTR and VOCs D-21 PRTR Survey Results [Data Index] D-22 Volatile Organic Compounds (VOCs) Emissions [Data Index] Environmental Data by Plants/Manufacturing Companies in Japan (in only Japanese) [Web Page] https://www.jp.nikon.com/company/sustainability/environment/data/
Materiality 4 Promoting Resource Circulation			
3-3	Management of material topics	○	P055-057 Environment P058-059 Environmental Strategy P060-063 Environmental Management Promotion System P064-066 Risk Management P067-069 Metrics and Targets P080-090 Materiality 4 Promoting Resource Circulation
GRI 301: Materials 2016			
301-1	Materials used by weight or volume	△	P064-065 Business Activities and the Environment
301-2	Recycled input materials used	△	P064-065 Eco-friendly Product Development P080-083 3R Initiatives for Products and Packaging

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301-3	Reclaimed products and their packaging materials	△	P080-083 3R Initiatives for Products and Packaging D-13 Sales Trends of Refurbished Semiconductor Lithography Systems (For IC) [Data Index]
303: Water and effluents 2018			
303-1	Interactions with water as a shared resource	○	P087-090 Protection of Water Resources
303-2	Management of water discharge-related impacts	○	P087-088 Protection of Water Resources > Governance P088 Appropriate Wastewater Treatment P096 Prevention of Air, Water and Soil Pollution
303-3	Water withdrawal	○	P064-065 Business Activities and the Environment P088 Protection of Water Resources > Risk Management P088-089 Water Withdrawal and Discharge > Changes in Water Withdrawal, Breakdown of Water Withdrawal D-17 Water Withdrawal [Data Index]
303-4	Water discharge	○	P064-065 Business Activities and the Environment P088 Protection of Water Resources > Risk Management P088-089 Water Withdrawal and Discharge > Changes in Water Discharge, Breakdown of Water Discharge D-18 Water Discharge [Data Index]
303-5	Water consumption	○	P088 Protection of Water Resources > Risk Management P088-089 Water Withdrawal and Discharge > Changes in Freshwater Consumption, Changes in Water Consumption D-19 Freshwater Consumption [Data Index] D-20 Water Consumption [Data Index]
306: Waste 2020			
306-1	Waste generation and significant waste-related impacts	○	P084-086 Initiatives Aimed at Reducing Waste, Etc.
306-2	Management of significant waste-related impacts	○	P084-086 Initiatives Aimed at Reducing Waste, Etc. * 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.

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306-3	Waste generated	○	P064-065 Business Activities and the Environment P085 Waste Reduction Performance D-15 Amount of Waste (Waste plus Resources with Economic Value), Total Waste Used/Recycled/Sold, and Final Landfill Waste [Data Index] D-16 Breakdown (by Category) of Waste (Waste plus Resources with Economic Value) Generated by Nikon Group in Japan (Fiscal Year 2023) [Data Index]
306-4	Waste diverted from disposal	○	P084-086 Initiatives Aimed at Reducing Waste, Etc. D-15 Amount of Waste (Waste plus Resources with Economic Value), Total Waste Used/Recycled/Sold, and Final Landfill Waste [Data Index] D-16 Breakdown (by Category) of Waste (Waste plus Resources with Economic Value) Generated by Nikon Group in Japan (Fiscal Year 2023) [Data Index]
306-5	Waste directed to disposal	○	P084-086 Initiatives Aimed at Reducing Waste, Etc. D-15 Amount of Waste (Waste plus Resources with Economic Value), Total Waste Used/Recycled/Sold, and Final Landfill Waste [Data Index]
Materiality 5 Preventing Pollution and Conserving Ecosystems			
3-3	Management of material topics	○	P055-057 Environment P058-059 Environmental Strategy P060-063 Environmental Management Promotion System P064-066 Risk Management P067-069 Metrics and Targets P091-102 Materiality 5 Preventing Pollution and Conserving Ecosystems
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	△	P097 Biodiversity Conservation > Basic Approach P097-099 Biodiversity Conservation > Strategy
304-2	Significant impacts of activities, products, and services on biodiversity	○	P097 Biodiversity Conservation > Basic Approach P097-099 Biodiversity Conservation > Strategy P.100-102 Major Initiatives
304-3	Habitats protected or restored	○	P.102 Support for Biodiversity Conservation and Restoration
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.

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Materiality 6			
Building a Resilient Supply Chain			
3-3	Management of material topics	○	P.104-115 Materiality 6 Building a Resilient Supply Chain
204: Procurement Practices 2016			
204-1	Proportion of spending on local suppliers	○	P.105 The Nikon Group's Supply Chain > Regional Procurement Amount Ratio, Regional Partner Ratio D-23 Regional Procurement Amount Ratio and Partner Ratio at Production Sites (Fiscal Year 2023) [Data Index]
308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	○	P.113-115 Promoting Green Procurement * With the business contract requirement to follow Nikon Environment Standards, all new suppliers meet the environmental standards. D-25 Environmental Partner Certifications [Data Index]
308-2	Negative environmental impacts in the supply chain and actions taken	○	P.074-075 Promoting CO ₂ Reductions with our Procurement Partners P.114-115 Results of Fiscal Year 2023 Assessment P.115 Action and Improvement Assistance Case for Findings from External Organizations D-24 Assessment Achievements [Data Index]
414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	○	P.110-113 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.
414-2	Negative social impacts in the supply chain and actions taken	○	P.105-110 Supply Chain Management P.110-113 Promoting CSR Procurement D-24 Assessment Achievements [Data Index]

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Materiality 7			
Respecting Human Rights			
3-3	Management of material topics	○	P.116-122 Materiality 7 Respecting Human Rights
202: Market Presence 2016			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	△	P.120-121 Monitoring P.121 Fair Treatment and Evaluation D-53 Ratio at Nikon of Basic Salary and Remuneration of Women to Men (Fiscal Year 2023) [Data Index] Recruitment Information > Application Requirements of Clerical Staffs for New Graduates (in only Japanese) [Web Page] https://www.jp.nikon.com/company/recruitment/portal/newgraduates/recruit/requirements_jim.html Recruitment Information > Application Requirements of Technical Staffs for New Graduates (in only Japanese) [Web Page] https://www.jp.nikon.com/company/recruitment/portal/newgraduates/recruit/requirements_tec.html
202-2	Proportion of senior management hired from the local community	○	D-29 Proportion of Management Hired from the Local Community outside Japan [Data Index]
402: Labor/Management Relations 2016			
402-1	Minimum notice periods regarding operational changes	○	P.122 Labor Relations
406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	○	P.118 Human Rights Initiatives > Governance P.120-121 Monitoring P.147-148 Reporting and Consulting System (Code of Conduct Hotline) D-49 Use of Reporting and Consulting System (Fiscal Year 2023) [Data Index]
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.110-113 Promoting CSR Procurement P.118-119 Risk Management P.120-121 Monitoring

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408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	○	P.110-113 Promoting CSR Procurement P.118-119 Risk Management P.120-121 Monitoring
409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	○	P.110-113 Promoting CSR Procurement P.118-119 Risk Management P.120-121 Monitoring
Materiality 8 Diversity, Equity & Inclusion			
3-3	Management of material topics	○	P.124-134 Materiality 8 Diversity, Equity & Inclusion
401: Employment 2016			
401-1	New employee hires and employee turnover	○	D-30 Number and Rate of New Hires [Data Index] D-35 Number and Rate of Turnover [Data Index]
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	○	P.129-131 Creating Comfortable Working Environments
401-3	Parental leave	○	P.129 Support for Balancing Work and Childcare/Nursing Care D-39 Number of Employees Taking Childcare Leave [Data Index] D-40 Return-to-Work Rates after Childcare Leave [Data Index] D-41 Retention Rates after Childcare Leave [Data Index]
404: Training and Education 2016			
404-1	Average hours of training per year per employee	○	P.133 Human Resource Development > Major Initiatives D-41 Annual Number of Training Days per Employee at Nikon [Data Index]
404-2	Programs for upgrading employee skills and transition assistance programs	○	P.128 Supporting Senior Employees in the Workplace P.133-134 Human Resource Development

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404-3	Percentage of employees receiving regular performance and career development reviews	○	P.131-132 Fair Treatment and Evaluation * Nikon conducts target assessment interviews of all employees biannually and there is no difference in evaluations based on gender.
405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	○	P.127 Promoting Advancement of Women in the Workplace P.128-129 Supporting Mid-Career Hires in the Workplace D-28 Composition Ratio by Gender/Age by Management and Employment Type of Nikon (As of March 31, 2024) [Data Index] D-33 Age Group [Data Index] D-36 Ratio of Female Employees [Data Index] D-37 Ratio of Females in Management Positions [Data Index] D-38 Ratio of Females in Junior Management Positions at Nikon [Data Index] D-39 Employment of People with Disabilities under Group Certification [Data Index] D-50 Directors and Officers (As of March 31, 2024) [Data Index] D-51 Number of Women and Non-Japanese Appointed as Nikon Group Directors/Officers and Corporate Auditors [Data Index]
405-2	Ratio of basic salary and remuneration of women to men	○	D-53 Ratio at Nikon of Basic Salary and Remuneration of Women to Men (Fiscal Year 2023) [Data Index]
Materiality 9 Employees' Health and Safety			
3-3	Management of material topics	○	P.135-142 Materiality 9 Employees' Health and Safety
403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	○	P.138 Employees' Health and Safety > Governance P.138-139 Employees' Health and Safety > Risk Management
403-2	Hazard identification, risk assessment, and incident investigation	○	P.138-139 Employees' Health and Safety > Risk Management P.140 Raising Health and Safety Management Standards (in Japan) P.141 Raising Health and Safety Management Standards (Outside Japan)
403-3	Occupational health services	○	P.138-139 Employees' Health and Safety > Risk Management P.140 Raising Health and Safety Management Standards (in Japan) P.141 Raising Health and Safety Management Standards (Outside Japan)

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403-4	Worker participation, consultation, and communication on occupational health and safety	○	P.122 Labor Relations P.138 Employees' Health and Safety > Governance
403-5	Worker training on occupational health and safety	○	P.140 Raising Health and Safety Management Standards (in Japan) P.139 Raising Health and Safety Management Standards (Outside Japan)
403-6	Promotion of worker health	○	P.142 Maintaining and Improving Employee Health
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	○	P.140 Raising Health and Safety Management Standards (in Japan) P.141 Raising Health and Safety Management Standards (Outside Japan) P.142 Initiatives with Business Partners
403-8	Workers covered by an occupational health and safety management system	○	P.135-142 Employees' Health and Safety * All Nikon group employees are covered by our occupational health and safety management system.
403-9	Work-related injuries	○	P.141 Nikon Group Occupational Accidents D-42 Occupational Accidents Attributed/Related to Work [Data Index] D-43 Frequency Rate of Lost Time Accidents (1 or More Days) [Data Index] D-44 Severity Rate of Lost Time Accidents (1 or More Days) [Data Index] D-45 Occupational Accidents Requiring Time Off (1 or More Days) [Data Index] D-46 Fatalities [Data Index] D-48 Number of People with Major Injuries and Illnesses Due to Occupational Accidents (Fiscal Year 2023) [Data Index]
403-10	Work-related ill health	○	P.141 Nikon Group Occupational Accidents D-42 Occupational Accidents Attributed/Related to Work [Data Index] D-46 Fatalities [Data Index] D-47 Frequency Rate of Occupational Illnesses [Data Index] D-48 Number of People with Major Injuries and Illnesses Due to Occupational Accidents (Fiscal Year 2023) [Data Index]
Materiality 10 Thorough Compliance			
3-3	Management of material topics	○	P.144-149 Materiality 10 Thorough Compliance
205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	○	P.148-149 Prevention of Bribery

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
205-2	Communication and training about anti-corruption policies and procedures	○	P.147-149 Compliance > Main Initiatives P.148-149 Prevention of Bribery
205-3	Confirmed incidents of corruption and actions taken	○	P.148-149 Prevention of Bribery * In fiscal year 2023, no cases of violation of related anti-bribery laws and regulations occurred in the Nikon Group.
206: Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	○	P.149 Prevention of Competition Law Violations * In fiscal year 2023, no cases of violation of related competition laws and regulations occurred in the Nikon Group.
Materiality 11 Strengthening Corporate Governance			
3-3	Management of material topics	○	P.150-155 Materiality 11 Strengthening Corporate Governance
207: Tax 2019			
207-1	Approach to tax	○	P.154-155 Taxation Global Tax Policy https://www.jp.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf
207-2	Tax governance, control, and risk management	○	P.154-155 Taxation Global Tax Policy [Web Page] https://www.jp.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf
207-3	Stakeholder engagement and management of concerns related to tax	○	P.154-155 Taxation Global Tax Policy [Web Page] https://www.jp.nikon.com/company/sustainability/governance/corporate-governance/tax_policy.pdf
207-4	Country-by-country reporting	○	P.155 Tax Payments by Region D-54 Revenue, Tax payment, and Number of Employee by Region (Fiscal Year 2022) [Data Index]

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

Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
Materiality 12 Strengthening Risk Management			
3-3	Management of material topics	○	P.156-162 Materiality 12 Strengthening Risk Management
418: Customer Privacy 2016			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	○	P.161 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.

Topic Standard (non-material)

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Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
201: Economic Performance 2016			
201-1	Direct economic value generated and distributed	○	P.008 Main Financial Data Securities Report (in Japanese)
201-3	Defined benefit plan obligations and other retirement plans	○	Securities Report (in Japanese)
201-4	Financial assistance received from government	○	Securities Report (in Japanese)
203: Indirect Economic Impacts 2016			
203-1	Infrastructure investments and services supported	△	P.164-168 Nikon Corporate Citizenship Activities D-55, 56 Data on Corporate Citizenship [Data Index] Corporate Citizenship Activities [Web Page] https://www.nikon.com/about/sustainability/citizenship/
203-2	Significant indirect economic impacts	△	P.164-168 Nikon Corporate Citizenship Activities D-55, 56 Data on Corporate Citizenship [Data Index] Corporate Citizenship Activities [Web Page] https://www.nikon.com/about/sustainability/citizenship/
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)
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)

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

Disclosure Number	Disclosure	Disclosure Level	Location/Notes & Omissions
413: Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	Δ	P.101-102 Initiatives at Each Plant and Business Facility P.164-168 Nikon Corporate Citizenship Activities Corporate Citizenship Activities [Web Page] https://www.nikon.com/about/sustainability/citizenship/
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)
415: Public Policy 2016			
415-1	Political contributions	○	0 Yen



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