

GRI Guideline Comparison Tables

GRI Guideline 2002 Classification	Nikon Environmental Report 2006	Nikon CSR Report 2006
Section 1: Vision and Strategy		
1.1 Statement of the organisation's vision and strategy	5	5, 6
1.2 Statement from the CEO (or equivalent senior manager)	3	4
Section 2: Profile		
[Outline of Organisation]		
2.1 Name of reporting organisation	2	3
2.2 Major products or services	4	2
2.3 Operational structure of the organisation	4, 8	2
2.4 Description of major divisions, operating companies, subsidiaries and joint ventures	4, 37	2
2.5 Countries in which the organisation's operations are located	37	2
2.6 Nature of ownership; legal form	4	2
2.7 Nature of markets served	4	2
2.8 Scale of the reporting organisation	4	2
2.9 List of stakeholders	35	14
[Boundaries of report]		
2.10 Contact person(s) for the report	2, 24, 25, 26	3
2.11 Reporting period for information provided	2	3
2.12 Date of most recent report	2	—
2.13 Boundaries of reporting organisation and reporting content	2	3
2.14 Significant changes that have occurred since the previous report	2, 37	—
2.15 Basic information that can significantly affect comparability	4	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 report	2	3
2.18 Criteria, definitions used in any accounting for economic, environmental and social costs and benefits	9	—
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	3
2.21 Policy and current practice with regard to providing independent assurance for the full report	—	—
2.22 Means by which report users can obtain additional information	2	3
Section 3: Governance Structure and Management Systems		
[Governance Structure and Management System]		
3.1 Governance structure of the organisation	8	10
3.2 Percentage of directors that are independent	—	10
3.3 Process for determining the expertise of board	—	—
3.4 Board level processes for oversight	—	10
3.5 Linkage between executive compensation and achievement	—	10
3.6 Organisational structure and key individuals responsible for related policies	—	10
3.7 Mission and value statements, internally developed codes of conduct or principles, and policies	5, 34	5, 12
3.8 Mechanisms for shareholders to provide recommendations or direction to the Board of Directors	34	12, 18
[Stakeholder Engagement]		
3.9 Basis for identification and selection of major stakeholders	35	14
3.10 Approaches to stakeholder consultation	35, 39	14
3.11 Type of information generated by stakeholder consultations	—	14
3.12 Use of information resulting from stakeholder engagements	35	14
[Overarching Policies and Management Systems]		
3.13 Explanation of whether and how the precautionary approach or principle is addressed by the organisation	—	11, 12, 13, 20
3.14 Externally developed, voluntary, economic, environmental and social charters, sets of principles, or other initiatives to which the organisation subscribes or which it endorses	—	—

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3.15 Principal memberships in industry and business associations, and/or national/international advocacy organisations	32	—
3.16 Policies and/or systems for managing upstream and downstream impacts	17, 18, 27, 28	15, 16, 17, 22
3.17 Reporting organisation's approach to managing indirect economic, environmental and social impact of its activities	17, 18, 27, 28	15, 16, 17, 22
3.18 Major decisions during the reporting period regarding the location of, or changes in operations	37	—
3.19 Programmes and procedures pertaining to economic, environmental and social performance	10, 11	—
3.20 Status of certification pertaining to economic, environmental and social management systems	8	16

Section 4: Comparative Table with GRI Guideline	38	—
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Section 5: Performance Indicators			
[Economic Performance Indicators]			
Direct Influence			
EC1, EC2	Customers	4	2
EC6, EC7	Investors	4	2, 18
EC8	Public organs	4	2
[Environmental Performance Indicators]			
EN1	Raw materials	6, 23	25
EN3, EN4, EN17	Energy	6, 10, 11, 19	25, 26, 27
EN5, EN21	Water	6, 26	25
EN7	Biological versatility	32, 33	—
EN8, EN11	Emissions and waste	6, 10, 11, 20, 21, 22	25, 26, 27
EN3	Suppliers	27, 28	22
EN14, EN15	Product and service	10, 11, 12, 13, 14, 15, 16, 17, 18	26, 27
EN16	Observation of laws	5, 23, 24, 25, 26, 34	12
EN34	Transportation	10, 11, 18	26, 27
EN35	Overall	9	—
[Social Performance Indicators]			
Labour Practices and Fair Working Conditions			
LA1, LA12	Employment	34	12, 19, 21
LA3, LA13	Employer-employee relationship	—	21
LA6, LA15	Health and safety	34	12, 20
LA16, LA17	Training and education	29	7, 20
LA10	Diversity and opportunity	34	12, 19
Human Rights			
HR1	Policies and management	34	12, 19
HR4	Measures against discrimination	34	12, 19
Society			
SO1, SO4	Local communities	5, 31, 32, 33, 34	12, 22, 23
SO2	Bribery and corruption	34	12
Product Liability			
PR1	Health and safety of customers	—	16
PR8	Product and service	—	15, 16
PR3	Protection of customers' privacy	—	17

Note: This comparative table refers to pages of Nikon Environmental Report 2006 and Nikon CSR Report 2006 that describe items requested by the GRI Guideline.