Definition | **Double Materiality** A method of assessing material topics by evaluating not only the impact of changes in the external environment such as social issues on business but also the impact of a company's activities on external stakeholders, the environment, and society

Please see our website for more information. ▶

Materiality

Based on the double materiality approach, the NSK Group has identified nine material topics as sustainability fields on which it should focus its efforts. These nine material topics were authorized by the CEO after deliberation by the Operating Committee, which consists of representatives from the executive divisions, shared throughout the NSK Group via the Officers' Meeting, and reported to the Board of Directors. Meanwhile, material topics will be revised continually based on conditions surrounding NSK's management, social circumstances, and stakeholder expectations. Guided by our Corporate Philosophy, we will work diligently to address these topics in a bid to both contribute to the resolution of social issues and achieve sustainable growth as a company.

Corporate Philosophy	Core Values	Material Topics	MTP2026 Three Key Management Issues	Examples of Initiatives	SDGs (Related Goals) ▶P.40	Details
Contribution to a safer, smoother society	Safety	❶ Pursue product safety and reliability	ESG Management	● Promote Total Quality No. 1 initiatives (NPDS Glossary, NQ1, and human resources development)		Manufacturing Capital ▶PP.30–31
		❷ Create value by integrating tribology and digital technologies	Enhancement of Managerial Resources Growth with Profitability	● Ultra-stable production ● Bearings & Beyond		Intellectual Capital ▶PP.28–29 Manufacturing Capital ▶PP.30–31
Help to protect the global environment		❸ Contribute to the establishment of a carbon-neutral society	ESG Management	● Reduce CO_2 emissions ● Reduce energy consumption per unit of sales		Climate Change ▶PP.41–44
	Quality	❹ Contribute to the establishment of a sound material-cycle society (conserve and recycle resources)	ESG Management	● Promote resource conservation and recycling ● Make smaller, lighter, longer lasting products		Resource Circulation ▶P.45
Work across national boundaries to improve relationships between people throughout the world	Environment	❺ Respect fundamental rights at work	ESG Management	● Ensure compliance with labor laws and regulations ● Respect human rights		Respect for Human Rights ▶P.46
		❻ Build a corporate culture of honesty, fairness, and trust	ESG Management	● Ensure Group-wide understanding of the Corporate Philosophy ● Pursue initiatives to strengthen compliance		Compliance ▶P.47
	Compliance	❼ Maximize the value of human capital	Enhancement of Managerial Resources ESG Management	● Develop and support diverse careers; utilize DX ● Improve the working environment (health and safety)		Human Capital ▶PP.32–36
		❽ Implement sustainable supply chain management	Enhancement of Managerial Resources ESG Management	● Improve QCD ● Collaborate on environmental/ human rights initiatives, etc.		Supply Chain Management ▶P.47
		❾ Promote regional economic development	Growth with Profitability	● Strive for harmony and mutual benefit with communities		Sustainability Management ▶P.40