



May 11, 2021

**(Correction) Notice of Partial Correction of “Recording of Deferred Tax Assets  
in Non-Consolidated Financial Statements”**

NIKON CORPORATION hereby announces a correction to its press release issued on April 26, 2021, entitled “Notice Regarding Recording of Deferred Tax Assets in Non-Consolidated Financial Statements.” The correction is marked with an underline.

<Reason for Correction>

As we found after the filing of “Notice Regarding Recording of Deferred Tax Assets in Non-Consolidated Financial Statements” that the document contains an error, we have filed this document to correct it.

<Detail of Correction>

[Before correction]

As a result of carefully assessing the recoverability of deferred tax assets based on the forecast of future performance, the Company has decided to record deferred tax assets for the portion that recoverability is probable and post deferred income taxes of ¥24.3B as profit.

The deferred tax assets mentioned above will have no impact on the Company’s consolidated financial results, as it has already been recognized as recoverable under IFRS, with which the consolidated financial statements are prepared.

[After correction]

As a result of carefully assessing the recoverability of deferred tax assets based on the forecast of future performance, the Company has decided to record deferred tax assets for the portion that recoverability is probable and post deferred income taxes of ¥23.0B as profit.

The deferred tax assets mentioned above will have no impact on the Company’s consolidated financial results, as it has already been recognized as recoverable under IFRS, with which the consolidated financial statements are prepared.

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