

Date:June 27, 2014

Company name: NIKON CORPORATION

Representative: Kazuo Ushida, President and Representative Director

(Code number: 7731 Tokyo Stock Exchange) Contact: Yosuke Toyoda, Department Manager,

Corporate Communications & Investor Relations Department

(Telephone: +81-3-3216-1032)

# Partial revision to figures included in "Consolidated Financial Results of the Year ended March 31, 2014 (Japanese Standards)"

Nikon Corporation revises the reports of Consolidated Financial Results of the Year ended March 31, 2014 (Japanese Standards) which was released on May 13, 2014 as following. The revised parts are underlined.

### **NOTE**

## 1. Revisions

The following figures for fiscal 2012 have been corrected. No corrections were made to figures for fiscal 2013.

## [Revised part : 3. Information on the amounts of sales, income (loss), assets, and other items by reporting segments Page23]

<Original>

Fiscal year ended March 31, 2013 (From April 1, 2012 to March 31, 2013)

(Million yen)

	Business segments reported				1		2	Consolidated
	Precision Equipment	Imaging Products	Instruments	Total	Other <sup>1</sup>	Total	Adjustment <sup>2</sup>	Statement of income <sup>3</sup>
Sales								
Outside customers	179,013	751,240	53,877	984,130	26,363	1,010,493	_	1,010,493
Inter-segment sales or transfer	949	793	1,101	2,844	32,026	34,871	(34,871)	_
Total	179,962	752,034	54,978	986,975	58,389	1,045,365	(34,871)	1,010,493
Segment income (loss)	13,090	60,711	(4,977)	68,823	3,555	72,379	(21,377)	51,001
Segment assets	191,438	297,518	49,281	538,238	110,929	649,168	<u>215,851</u>	<u>865,019</u>
Other items								
Depreciation and amortization	8,720	16,258	1,550	26,529	6,454	32,983	3,241	36,225
Increase in tangible/intangible fixed assets	8,301	34,449	1,512	44,262	10,733	54,996	5,161	60,158

Note: 1.The "Other Business" category incorporates operations not included in business segments reported, including the glass-related business and the customized products business.

- 2. Adjustment of segment income (loss) refers to elimination of intersegment transactions of 249 million yen and corporate expenses of minus 21,626 million yen. In addition, segment assets adjustment includes corporate assets not allocated to the respective reportable segments of 243,653 million yen and elimination of intersegment transactions of minus 27,801 million yen. Principal components of corporate assets are surplus funds (cash and deposits) held by the Company and its consolidated subsidiaries, long-term investments (investment securities), deferred tax assets, and some intersegment fixed assets.
- 3. Segment income is adjusted with reported operating income on the consolidated financial statements.

#### <Revised>

Fiscal year ended March 31, 2013 (From April 1, 2012 to March 31, 2013)

(Million yen)

	Business segments reported				1		2	Consolidated
	Precision Equipment	Imaging Products	Instruments	Total	Other <sup>1</sup>	Total	Adjustment <sup>2</sup>	Statement of income <sup>3</sup>
Sales								
Outside customers	179,013	751,240	53,877	984,130	26,363	1,010,493	_	1,010,493
Inter-segment sales or transfer	949	793	1,101	2,844	32,026	34,871	(34,871)	_
Total	179,962	752,034	54,978	986,975	58,389	1,045,365	(34,871)	1,010,493
Segment income (loss)	13,090	60,711	(4,977)	68,823	3,555	72,379	(21,377)	51,001
Segment assets	191,438	296,665	<u>49,484</u>	537,588	110,929	648,518	<u>216,149</u>	<u>864,667</u>
Other items								
Depreciation and amortization	8,720	16,258	1,550	26,529	6,454	32,983	3,241	36,225
Increase in tangible/intangible fixed assets	8,301	34,449	1,512	44,262	10,733	54,996	5,161	60,158

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## 2. Reason for the Revisions

Nikon has applied International Accounting Standard No. 19, "Employee Benefits" (Amended June 16, 2011), to certain consolidated subsidiaries from April 1, 2013 and the change in accounting policy has been applied retrospectively for the previous fiscal year (ended March 31, 2013). But the retroactive revisions were not made for the figures stated above.