



April 30, 2015

## **Notice on Recognition of Impairment loss**

This is to announce the recognition of impairment loss in the consolidated financial result for the fiscal year ended March 31, 2015, as below.

### **1. Recognition of Impairment loss**

Nikon Corporation (hereafter “The Company”) will post the impairment loss of 15,220 million yen in its Semiconductor Lithography Business Unit of the Precision Equipment Business in the result of the fiscal year ended March 31, 2015.

In the process of making the Company’s future business plan, there has been a symptom of impairment risk in its Semiconductor Lithography Business Unit due to declining revenue caused by the change in the market and the operating environment surrounding this business unit. Thus, the Company reviewed the expected future cash flow of the Business Unit in line with the “Accounting Standard of Impairment Loss.”

As a result, impairment loss will be recognized and the carrying amount of the fixed assets such as buildings and manufacturing facilities belonging to its Semiconductor Lithography Business Unit will be reduced to their fair values.

The Company will make further efforts to improve the revenue in its Semiconductor Lithography Business Unit by securing the competitiveness in the market and improving its business efficiency by measures such as cost improvement.

Thus, the total impairment loss of 16,229 million yen including the impairment loss for the idle assets, etc. will be posted in the result for the fiscal year ended March 31, 2015.

### **2. Impact in Consolidated Financial Forecast**

The consolidated financial forecast for the fiscal year ended March 31, 2015 announced on February 5, 2015 remains unchanged.