



August 7, 2025

## Notice Regarding the Dissolution and Liquidation of a Consolidated Subsidiary, and the Recognition of Deferred Tax Assets (Income Taxes – Deferred)

This is to announce that NIKON CORPORATION (hereinafter the “Company”) has resolved to dissolve and liquidate its consolidated subsidiary, Nikon Metrology NV (hereinafter “NMNV”). As a result, the Company has recognized deferred tax assets (income taxes-deferred) as follows.

### 1. Reason for Dissolution and Liquidation of a Consolidated Subsidiary

NMNV holds shares in the Nikon Group companies engaged in the Industrial Metrology Business in Europe and Americas, and has been overseeing common corporate functions—including finance, accounting, legal affairs, and IT—as well as business management for these companies. As part of the Company’s ongoing structural reform efforts and in line with its policy to strengthen collaboration between the Company and its Group companies, the Company has resolved to dissolve and liquidate NMNV.

Following this resolution, the Company will transfer NMNV’s common corporate functions to Nikon Metrology Europe NV, the Group’s sales and service company in Europe. With respect to the business management, the Company will directly oversee and support operations to strengthen governance and sales capabilities, and achieve the sustainable growth of the business.

### 2. Overview of the Subsidiary to be Dissolved

(1)	Name	Nikon Metrology NV		
(2)	Address	Interleuvenlaan 86, 3001 Leuven, Belgium		
(3)	Name and title of Representative	Yoshihiro Maki, CEO		
(4)	Business description	Management of finance, accounting, legal affairs, IT and marketing for group companies in Americas and Europe for Industrial Metrology		
(5)	Share capital	EUR97,222 thousand (as of August 7, 2025)		
(6)	Date of establishment	June 26, 1998		
(7)	Major shareholder and shareholding ratio	NIKON CORPORATION 100% (including indirect holding of 0.00%)		
(8)	Relationship between the listed company and the subsidiary	Capital relationship	The Company holds 100% (including indirect holding of 0.00%) of the shares in the subsidiary.	
		Personnel relationship	Three individuals dispatched from the Company serve as officers of the subsidiary.	
		Business relationship	The Company has claims such as loans receivable from the subsidiary.	
		Applicability to related party	As a consolidated subsidiary of the Company, the subsidiary is classified as a related party.	
(9)	Operating results and financial position for the past three years			
(Thousands of euros)				
	Fiscal year ended	March 31, 2023	March 31, 2024	March 31, 2025
	Net assets	(123,870)	(144,992)	(157,697)
	Total assets	85,526	103,255	75,862
	Revenue	24,693	22,684	30,078
	Operating profit (or loss)	(493)	(15,707)	(7,222)
	Profit (or loss) for the year	(577)	(21,121)	(12,706)

### 3. Schedule for Dissolution and Liquidation

With respect to the schedule for the dissolution, the Company has resolved today to dissolve the subsidiary, and will begin preliminary administrative procedures for the dissolution in a phased manner starting today. Subsequently, the Company will proceed with the dissolution and liquidation in accordance with local laws and regulations.

#### 4. Recognition of Deferred Tax Assets (Income Taxes – Deferred)

Following the resolution to dissolve and liquidate NMNV, the Company recognized deferred tax assets and income taxes – deferred (tax benefit) of 9.3 billion yen each on deductible temporary differences related to the investment in NMNV in the consolidated financial statements for the three months ended June 30, 2025.

Please refer to the “Notice Regarding the Revision of the Consolidated Financial Forecast for the Fiscal Year Ending March 31, 2026,” released today, for the updated consolidated financial forecast for the fiscal year ending March 31, 2026 reflecting this impact.

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