



February 5, 2026

Notice Regarding the Revision of the Consolidated Financial Forecast, Revision of the Dividend Forecast and Reduction of Compensation for Directors for the Fiscal Year Ending March 31, 2026

This is to announce that Nikon Corporation (hereinafter the “Company”) has resolved to revise the consolidated financial forecast and the dividend forecast for the fiscal year ending March 31, 2026 announced on November 6, 2025, as set forth below.

The Company has also resolved to reduce compensation for Directors.

1. Consolidated Financial Forecast for the Year ending March 31, 2026 (From April 1, 2025 to March 31, 2026)

(1) Details of the Revision

	Revenue	Operating Profit	Profit before Tax	Profit Attributable to Owners of Parent	Basic Earnings per Share
Previous Forecast (A)	Millions of yen 680,000	Millions of yen 14,000	Millions of yen 16,000	Millions of yen 20,000	Yen 60.78
Revised Forecast (B)	675,000	(100,000)	(98,000)	(85,000)	(258.29)
Difference (B-A)	(5,000)	(114,000)	(114,000)	(105,000)	
Change (%)	(0.7)%	—	—	—	
(Reference) Results of the Year ended March 31, 2025	715,285	2,422	4,533	6,123	17.86

(2) Background of the Revision

Regarding the consolidated financial forecast for the year ending March 31, 2026, in addition to downward revisions to sales outlooks in the Imaging Products Business, the Healthcare Business, and the Digital Manufacturing Business, the Company has factored in impairment losses on non-financial assets in the Digital Manufacturing Business and expected inventory write-downs in the Precision Equipment Business. As a result, revenue, operating profit, profit before tax and profit attributable to owners of parent have each been revised downward as described in 1. (1) above.

As for the exchange rate assumptions for the fourth quarter, the Company has revised its previous assumptions of 1 USD = ¥145 and 1 EUR = ¥170 to 1 USD = ¥150 and 1 EUR = ¥175.

2. Dividend Forecast

(1) Details of the Revision

	Dividend per share				
	First Quarter-End	Second Quarter-End	Third Quarter-End	Year-End	Annual
Previous Forecast (Announced on November 6, 2025)	Yen —	Yen 25.00	Yen —	Yen 25.00	Yen 50.00
Revised Forecast	—	—	—	15.00	40.00
Results of the Year ending March 31, 2026	—	25.00	—		
Results of the Year ended March 31, 2025	—	25.00	—	25.00	50.00

(2) Background of the Revision

Based on the revision of the consolidated financial forecast for the year ending March 31, 2026, profit attributable to owners of parent is expected to decline. As a result, the year-end dividend forecast per share is revised from the previously forecasted ¥25 to ¥15.

3. Reduction of Compensation for Directors

In order to clarify management responsibility in light of the expected net loss for the year ending March 31, 2026 and matters such as the downward revision of the dividend forecast, the Company's Representative Director, Chairman, CEO and Representative Director, President, COO will receive no bonus or performance-based stock compensation for the year ending March 31, 2026.

Forecast in this disclosure is made by management in light of information currently available. A number of factors could cause actual results to differ materially from those disclosed as above.

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