



February 25, 2026

### **Notice Regarding Partial Termination of Retirement Benefit Trust**

NIKON CORPORATION (hereinafter the “Company”) has established a retirement benefit trust for the purpose of preparing for future retirement benefit obligations. The Company hereby announces that the partial termination of the retirement benefit trust and the return of a portion of the trust assets was resolved at the Board of Directors meeting held on February 25, 2026, since the pension assets, including the assets of the retirement benefit trust, currently exceed the retirement benefit obligations and this condition is expected to continue.

1. Scheduled date of return : March 3, 2026
2. Expected amount to be returned : 15.4 billion yen

#### 3. Impact on Profit and Loss

Approximately 11.2 billion yen in extraordinary income from gains on return of retirement benefit trusts in the non-consolidated financial statements for the fiscal year ending March 31, 2026, is expected to be recognized. The amount of gain arising from the return of the retirement benefit trust will be determined at the time of the return and may fluctuate going forward. There will be no impact on the consolidated statement of profit or loss for the fiscal year ending March 2026, since the consolidated financial statements are prepared in accordance with International Financial Reporting Standards (IFRS).

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