



April 30, 2026

Notice Regarding the Recognition of One-Time Costs (Impairment Losses on Non-current Assets and Write-Downs of Inventories) in the Precision Equipment Business

This is to announce that, NIKON CORPORATION (hereinafter the “Company”) has decided today to recognize one-time costs, comprising impairment losses on non-current assets and write-downs of inventories in the fourth quarter of the fiscal year ended March 31, 2026, as described below.

1. Recognition of One-Time Costs (Impairment Losses on Non-current Assets and Write-Downs of Inventories)

Due to the downturn in the semiconductor lithography system business within the Precision Equipment Business, the Company has decided to recognize one-time costs totaling 11.3 billion yen in the consolidated financial statements, comprising impairment losses of 5.8 billion yen on non-current assets with carrying amounts exceeding their recoverable amounts and write-downs of 5.6 billion yen of inventories held for an extended period.

In the Company’s non-consolidated financial statements (prepared in accordance with Japanese GAAP), one-time costs totaling 11.2 billion yen are also recognized, comprising impairment losses on non-current assets of 5.6 billion yen and write-downs of inventories of 5.6 billion yen.

2. Impact on the Consolidated Financial Results of the Company

The Company plans to provide an explanation of its full-year consolidated financial results for the fiscal year ended March 31, 2026, including the one-time costs described above, in its earnings announcement scheduled for May 8, 2026.

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