November 5, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (IFRS)

Corporate Name: NIKON CORPORATION
Securities code number: 7731 Stock exchange listings: Tokyo
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Scheduled date to file semi-annual securities report: November 5, 2026
Scheduled date to commence dividend payments: December 2, 2026
Preparation of supplementary materials for financial results: Yes
Information meeting for financial results to be held: Yes (for institutional investors and analysts)

(Amounts are rounded to the nearest millions of yen)

1. Consolidated Results for the Six Months Ended September 30, 2026 (From April 1, 2026 to September 30, 2026)

(1) Consolidated Operating Results

(Percentage represents year-on-year changes)

	Revenue		Operating Profit		Profit before Tax		Profit Attributable to Owners of Parent		Total Comprehensive Income for the Period	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended September 30, 2026	334,658	6.9	8,904	–	12,685	–	10,658	99.0	11,145	(52.6)
Six months ended September 30, 2025	312,915	(6.0)	(4,829)	–	(5,265)	–	5,356	80.7	23,515	–

	Basic Earnings per Share	Diluted Earnings per Share
	Yen	Yen
Six months ended September 30, 2026	32.35	32.23
Six months ended September 30, 2026	16.28	16.20

(2) Consolidated Financial Position

	Total Assets	Total Equity	Equity Attributable to Owners of Parent	Ratio of Equity Attributable to Owners of Parent to Total Assets
	Millions of yen	Millions of yen	Millions of yen	%
As of September 30, 2026	1,110,113	594,472	593,047	53.4
As of March 31, 2026	1,075,007	588,196	586,785	54.6

2. Dividends

	Dividend per Share				
	First quarter ended	Second quarter ended	Third quarter ended	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	25.00	–	15.00	40.00
Fiscal year ending March 31, 2027	–	10.00			
Fiscal year ending March 31, 2027 (Planned)			–	10.00	20.00

Note: Revision of cash dividend forecast from the latest announcement: None

3. Consolidated Financial Forecast for the Fiscal Year Ending March 31, 2027 (From April 1, 2026 to March 31, 2027)

(Percentage represents year-on-year changes)

	Revenue		Operating Profit		Profit before Tax		Profit Attributable to Owners of Parent		Basic Earnings per Share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2027	722,000	6.6	16,500	–	21,500	–	16,000	–	48.57

Note: Revision of forecast from the latest announcement: None

4. Others

(1) Significant Changes in the Scope of Consolidation during the Period: None

(2) Changes in Accounting Policies and Changes in Accounting Estimates

1. Changes in accounting policies required by IFRS: None
2. Changes in accounting policies other than the above: None
3. Changes in accounting estimates: None

(3) Number of Shares Issued (Ordinary Shares)

1. Number of shares issued as of the period end (including treasury shares):

As of September 30, 2026	333,585,686 shares
As of March 31, 2026	333,585,686 shares

2. Number of treasury shares as of the period end:

As of September 30, 2026	4,112,725 shares
As of March 31, 2026	4,176,609 shares

3. Average number of shares outstanding during the period (cumulative total):

Six months ended September 30, 2026	329,431,070 shares
Six months ended September 30, 2025	329,040,213 shares

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an auditing firm.

* Appropriate use of business forecasts; other special items

Performance forecasts and other forward-looking statements included in this report are based on information currently available and on certain assumptions deemed rational at the time of this report's release. Due to various circumstances, however, actual results may differ significantly from such statements.

Attached Material

Contents

1. Performance and Financial Position …… 4
2. Semi-annual Condensed Consolidated Financial Statements …… 5
(1) Semi-annual Condensed Consolidated Statement of Financial Position …… 5
(2) Semi-annual Condensed Consolidated Statements of Profit or Loss and Comprehensive Income …… 7
(3) Semi-annual Condensed Consolidated Statement of Changes in Equity …… 9
(4) Semi-annual Condensed Consolidated Statement of Cash Flows …… 11
(5) Notes to Semi-annual Condensed Consolidated Financial Statements …… 12
(Going Concern Assumption) …… 12
(Segment Information) …… 12
(Revenue) …… 15
(Contingent Liabilities) …… 16

1. Performance and Financial Position

An overview of the consolidated operating results for the six months ended September 30, 2026 and the consolidated financial forecast for the year ending March 31, 2027 is provided in the "Notice Regarding the Revision of the Consolidated Financial Forecast for the Fiscal Year Ending March 31, 2027" announced on October 30, 2026 and the presentation material "Financial Results for the 2nd Quarter of the Year Ending March 31, 2027" released today on the Company's website.
https://www.nikon.com/company/ir/ir_library/result/

(i) Financial Position

The balance of total assets as of September 30, 2026 increased by 35,106 million yen from the end of the previous fiscal year to 1,110,113 million yen. This was mainly due to increases of 24,373 million yen in inventories, 13,184 million yen in other financial assets, owing mainly to changes in the fair value of shares held, 11,349 million yen in property, plant and equipment, right-of-use assets, goodwill and intangible assets, and 2,518 million yen in investments accounted for using equity method, despite decreases of 12,203 million yen in cash and cash equivalents and 5,604 million yen in trade and other receivables.

The balance of total liabilities as of September 30, 2026 increased by 28,829 million yen from the end of the previous fiscal year to 515,640 million yen. This was mainly due to increases of 10,774 million yen in bonds and borrowings, 10,175 million yen in trade and other payables, 6,938 million yen in advances received, and 2,292 million yen in other non-current liabilities, despite a decrease of 2,033 million yen in provisions.

The balance of total equity as of September 30, 2026 increased by 6,276 million yen from the end of the previous fiscal year to 594,472 million yen. This was mainly due to increases of 4,826 million yen in retained earnings primarily as a result of the recording of profit attributable to owners of parent and 1,312 million yen in other components of equity primarily as a result of changes in the fair value of financial assets held.

(ii) Cash Flows

During the six months ended September 30, 2026, for the cash flows from operating activities, net cash of 13,868 million yen was provided (5,416 million yen used in the same period of the previous fiscal year). This was mainly attributable to the recording of profit before tax of 12,685 million yen and depreciation and amortization of 20,902 million yen, and increases in advances received and trade and other payables, despite an increase in inventories.

For the cash flows from investing activities, net cash of 25,704 million yen was used (17,622 million yen used in the same period of the previous fiscal year). This was mainly attributable to purchase of property, plant and equipment and intangible assets.

For the cash flows from financing activities, net cash of 1,605 million yen was provided (17,439 million yen provided in the same period of the previous fiscal year). This was mainly attributable to proceeds from long-term borrowings of 49,520 million yen, despite a net decrease in short-term borrowings of 23,491 million yen, repayments of long-term borrowings of 15,315 million yen, cash dividends paid of 4,948 million yen, and repayments of lease liabilities of 4,105 million yen.

As a result of a decrease of 1,972 million yen due to the effect of exchange rate changes on cash and cash equivalents, along with the cash flows outlined above, the balance of cash and cash equivalents as of September 30, 2026 decreased by 12,203 million yen from the end of the previous fiscal year to 145,832 million yen.

2. Semi-annual Condensed Consolidated Financial Statements

(1) Semi-annual Condensed Consolidated Statement of Financial Position

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026	Changes
ASSETS			
Current assets			
Cash and cash equivalents	158,036	145,832	(12,203)
Trade and other receivables	127,459	121,855	(5,604)
Inventories	332,872	357,245	24,373
Other current financial assets	2,316	5,977	3,661
Other current assets	25,816	27,987	2,171
Total current assets	646,499	658,897	12,398
Non-current assets			
Property, plant and equipment	150,758	156,854	6,096
Right-of-use assets	17,600	21,285	3,685
Goodwill and intangible assets	95,614	97,182	1,568
Retirement benefit asset	3,309	4,192	883
Investments accounted for using equity method	12,417	14,935	2,518
Other non-current financial assets	73,974	83,498	9,523
Deferred tax assets	73,918	71,492	(2,426)
Other non-current assets	918	1,779	861
Total non-current assets	428,508	451,216	22,708
Total assets	1,075,007	1,110,113	35,106

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026	Changes
LIABILITIES / EQUITY			
LIABILITIES			
Current liabilities			
Trade and other payables	73,367	83,542	10,175
Bonds and borrowings	97,717	59,120	(38,598)
Income taxes payable	5,151	5,367	216
Advances received	67,372	74,310	6,938
Provisions	9,548	7,393	(2,155)
Other current financial liabilities	30,042	28,534	(1,507)
Other current liabilities	45,101	43,985	(1,116)
Total current liabilities	328,298	302,251	(26,047)
Non-current liabilities			
Bonds and borrowings	122,240	171,611	49,371
Retirement benefit liability	8,582	8,629	47
Provisions	5,298	5,421	122
Deferred tax liabilities	3,257	2,745	(512)
Other non-current financial liabilities	13,323	16,879	3,555
Other non-current liabilities	5,813	8,105	2,292
Total non-current liabilities	158,513	213,390	54,877
Total liabilities	486,811	515,640	28,829
EQUITY			
Share capital	65,476	65,476	－
Capital surplus	－	20	20
Treasury shares	(6,813)	(6,709)	104
Other components of equity	108,953	110,265	1,312
Retained earnings	419,169	423,995	4,826
Equity attributable to owners of parent	586,785	593,047	6,262
Non-controlling interests	1,411	1,426	14
Total equity	588,196	594,472	6,276
Total liabilities and equity	1,075,007	1,110,113	35,106

(2) Semi-annual Condensed Consolidated Statements of Profit or Loss and Comprehensive Income

Semi-annual Condensed Consolidated Statement of Profit or Loss

	Six months ended September 30, 2025 (from April 1, 2025 to September 30, 2025)		Six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)		Changes
	(Millions of yen)	Ratio to revenue (%)	(Millions of yen)	Ratio to revenue (%)	(Millions of yen)
Revenue	312,915	100.0	334,658	100.0	21,743
Cost of sales	(181,689)	(58.1)	(190,226)	(56.8)	(8,536)
Gross profit	131,226	41.9	144,432	43.2	13,207
Selling, general and administrative expenses	(137,499)		(137,022)		478
Other operating income	4,312		1,966		(2,346)
Other operating expenses	(2,868)		(472)		2,395
Operating profit (loss)	(4,829)	(1.5)	8,904	2.7	13,733
Finance income	3,352		3,334		(18)
Finance costs	(5,744)		(2,365)		3,379
Share of profit of investments accounted for using equity method	1,954		2,811		857
Profit (loss) before tax	(5,265)	(1.7)	12,685	3.8	17,950
Income tax expense	10,647		(2,014)		(12,661)
Profit for the period	5,382	1.7	10,671	3.2	5,289
Profit attributable to:					
Owners of parent	5,356	1.7	10,658	3.2	5,302
Non-controlling interests	26		12		(13)
Profit for the period	5,382	1.7	10,671	3.2	5,289
Earnings per share:					
Basic earnings per share (Yen)	16.28		32.35		
Diluted earnings per share (Yen)	16.20		32.23		

Semi-annual Condensed Consolidated Statement of Comprehensive Income

(Millions of yen)

	Six months ended September 30, 2025 (from April 1, 2025 to September 30, 2025)	Six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)	Changes
Profit for the period	5,382	10,671	5,289
Other comprehensive income			
Items that will not be reclassified subsequently to profit or loss			
Gain (loss) on financial assets measured at fair value through other comprehensive income	6,359	7,800	1,440
Share of other comprehensive income of investments accounted for using equity method	3	1	(2)
Total of items that will not be reclassified subsequently to profit or loss	6,362	7,801	1,439
Items that may be reclassified subsequently to profit or loss			
Exchange differences on translation of foreign operations	11,669	(7,168)	(18,836)
Effective portion of cash flow hedges	4	(41)	(45)
Share of other comprehensive income of investments accounted for using equity method	99	(118)	(217)
Total of items that may be reclassified subsequently to profit or loss	11,772	(7,327)	(19,098)
Other comprehensive income, net of taxes	18,134	474	(17,660)
Total comprehensive income for the period	23,515	11,145	(12,371)
Comprehensive income attributable to:			
Owners of parent	23,452	11,115	(12,337)
Non-controlling interests	63	29	(34)
Total comprehensive income for the period	23,515	11,145	(12,371)

(3) Semi-annual Condensed Consolidated Statement of Changes in Equity

(Millions of yen)

	Equity attributable to owners of parent				
				Other components of equity	
	Share capital	Capital surplus	Treasury shares	Gain (loss) on financial assets measured at fair value through other comprehensive income	Share of other comprehensive income of investments accounted for using equity method
As of April 1, 2025	65,476	–	(7,761)	11,909	(929)
Profit for the period	–	–	–	–	–
Other comprehensive income	–	–	–	6,336	102
Total comprehensive income for the period	–	–	–	6,336	102
Dividends	–	–	–	–	–
Purchase and disposal of treasury shares	–	(0)	(1)	–	–
Share-based payment transactions	–	(416)	546	–	–
Changes in ownership interest in subsidiaries	–	–	–	–	–
Transfer from retained earnings to capital surplus	–	416	–	–	–
Transfer from other components of equity to retained earnings	–	–	–	(2,309)	–
Total transactions with owners	–	–	544	(2,309)	–
As of September 30, 2025	65,476	–	(7,216)	15,936	(827)

As of April 1, 2026	65,476	–	(6,813)	16,660	(541)
Profit for the period	–	–	–	–	–
Other comprehensive income	–	–	–	7,797	(117)
Total comprehensive income for the period	–	–	–	7,797	(117)
Dividends	–	–	–	–	–
Purchase and disposal of treasury shares	–	(0)	(2)	–	–
Share-based payment transactions	–	20	106	–	–
Changes in ownership interest in subsidiaries	–	–	–	–	–
Transfer from retained earnings to capital surplus	–	–	–	–	–
Transfer from other components of equity to retained earnings	–	–	–	855	–
Total transactions with owners	–	20	104	855	–
As of September 30, 2026	65,476	20	(6,709)	25,312	(657)

(Millions of yen)

	Equity attributable to owners of parent					Non-controlling interests	Total equity
	Other components of equity			Retained earnings	Total		
	Exchange differences on translation of foreign operations	Effective portion of cash flow hedges	Total				
As of April 1, 2025	55,966	201	67,147	513,115	637,977	1,246	639,223
Profit for the period	–	–	–	5,356	5,356	26	5,382
Other comprehensive income	11,654	4	18,096	–	18,096	38	18,134
Total comprehensive income for the period	11,654	4	18,096	5,356	23,452	63	23,515
Dividends	–	–	–	(8,221)	(8,221)	(22)	(8,243)
Purchase and disposal of treasury shares	–	–	–	–	(1)	–	(1)
Share-based payment transactions	–	–	–	–	130	–	130
Changes in ownership interest in subsidiaries	–	–	–	–	–	–	–
Transfer from retained earnings to capital surplus	–	–	–	(416)	–	–	–
Transfer from other components of equity to retained earnings	–	–	(2,309)	2,328	19	(19)	–
Total transactions with owners	–	–	(2,309)	(6,309)	(8,073)	(42)	(8,115)
As of September 30, 2025	67,621	204	82,934	512,162	653,356	1,268	654,624
As of April 1, 2026	92,679	155	108,953	419,169	586,785	1,411	588,196
Profit for the period	–	–	–	10,658	10,658	12	10,671
Other comprehensive income	(7,182)	(41)	457	–	457	17	474
Total comprehensive income for the period	(7,182)	(41)	457	10,658	11,115	29	11,145
Dividends	–	–	–	(4,941)	(4,941)	(56)	(4,997)
Purchase and disposal of treasury shares	–	–	–	–	(2)	–	(2)
Share-based payment transactions	–	–	–	–	126	–	126
Changes in ownership interest in subsidiaries	–	–	–	–	–	5	5
Transfer from retained earnings to capital surplus	–	–	–	–	–	–	–
Transfer from other components of equity to retained earnings	–	–	855	(891)	(36)	36	–
Total transactions with owners	–	–	855	(5,832)	(4,853)	(15)	(4,868)
As of September 30, 2026	85,496	114	110,265	423,995	593,047	1,426	594,472

(4) Semi-annual Condensed Consolidated Statement of Cash Flows

(Millions of yen)

	Six months ended September 30, 2025 (from April 1, 2025 to September 30, 2025)	Six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)
Cash flows from operating activities:		
Profit (loss) before tax	(5,265)	12,685
Depreciation and amortization	21,222	20,902
Interest and dividend income	(2,785)	(3,160)
Share of (profit) loss of investments accounted for using equity method	(1,954)	(2,811)
Losses (gains) on sale of property, plant and equipment	(20)	(53)
Interest expenses	1,627	1,860
Decrease (increase) in trade and other receivables	16,810	3,907
Decrease (increase) in inventories	(26,253)	(28,143)
Increase (decrease) in trade and other payables	(3,456)	7,411
Increase (decrease) in advances received	6,224	7,519
Increase (decrease) in provisions	(1,670)	(1,586)
Others, net	(5,528)	(4,321)
Subtotal	(1,049)	14,211
Interest and dividend income received	2,903	3,353
Interest expenses paid	(1,525)	(1,806)
Income taxes refund (paid)	(5,745)	(1,891)
Net cash provided by (used in) operating activities	(5,416)	13,868
Cash flows from investing activities:		
Purchase of property, plant and equipment	(18,662)	(16,484)
Proceeds from sale of property, plant and equipment	139	120
Purchase of intangible assets	(8,812)	(10,426)
Purchase of investment securities	(399)	(376)
Proceeds from sale of investment securities	7,082	230
Proceeds from sale of businesses	3,000	－
Others, net	30	1,233
Net cash provided by (used in) investing activities	(17,622)	(25,704)
Cash flows from financing activities:		
Net increase (decrease) in short-term borrowings	20,905	(23,491)
Proceeds from long-term borrowings	10,000	49,520
Repayments of long-term borrowings	(1,304)	(15,315)
Repayments of lease liabilities	(3,866)	(4,105)
Cash dividends paid	(8,218)	(4,948)
Cash dividends paid to non-controlling interests	(22)	(56)
Others, net	(56)	0
Net cash provided by (used in) financing activities	17,439	1,605
Effect of exchange rate changes on cash and cash equivalents	2,642	(1,972)
Net increase (decrease) in cash and cash equivalents	(2,957)	(12,203)
Cash and cash equivalents at beginning of the period	163,590	158,036
Cash and cash equivalents at end of the period	160,633	145,832

(5) Notes to Semi-annual Condensed Consolidated Financial Statements

(Going Concern Assumption)

Not applicable

(Segment Information)

(1) Outline of Reportable Business Segments

The Group's reportable segments are components for which discrete financial information is available and which are regularly reviewed by the Board of Directors to determine the allocation of management resources and evaluate performance.

In consideration of the similarity of economic characteristics, the Group has integrated its business divisions into five reportable segments consisting of the Imaging Products Business, the Precision Equipment Business, the Healthcare Business, the Industry Business, and the Digital Manufacturing Business.

The Imaging Products Business provides products and services of imaging products and its peripheral domain, such as digital cameras, including interchangeable-lens and fixed-lens types, digital cinema cameras, and interchangeable lenses. The Precision Equipment Business provides products and services with regard to the FPD lithography system and semiconductor lithography system. The Healthcare Business provides products and services for the life science solutions field such as biological microscopes, for the eye care solutions field such as ultra-wide field retinal imaging devices, and for the contract cell development and manufacturing field. The Industry Business provides products and services related to the Industrial Metrology Business such as industrial microscopes, measuring instruments, and X-ray and CT inspections systems; related to the Digital Solutions Business such as optical components, optical parts, and encoders; related to the Customized Products Business such as EUV-related components and space-related solutions; and related to the Glass Business such as photomask substrates for FPDs. The Digital Manufacturing Business provides products and services of metal 3D printers.

(Revision of Reportable Business Segments)

Effective April 1, 2026, the Group changed the name of the reportable segment "Components Business" to "Industry Business". The Group also transferred its consolidated subsidiary Nikon Vision Co., Ltd. from the "Industry Business" to the "Imaging Products Business".

The segment information for the six months ended September 30, 2025 has been prepared based on the revised business segments.

(2) Information on Reportable Business Segments

Profit or loss of reportable segments is based on operating profit. The intersegment revenues are based on prevailing market prices.

Information on revenue and profit (loss) by reportable segment is as follows.

For the Six Months Ended September 30, 2025 (From April 1, 2025 to September 30, 2025) (Millions of yen)

	Imaging Products	Precision Equipment	Healthcare	Industry	Digital Manufacturing	Others (Note 1)	Total	Reconciliation (Note 2)	Consolidated
Revenue									
External customers	145,083	69,886	51,218	35,094	9,826	1,809	312,915	−	312,915
Intersegment	639	100	85	379	36	42,349	43,589	(43,589)	−
Total	145,722	69,986	51,303	35,473	9,862	44,158	356,504	(43,589)	312,915
Segment profit (loss) (Note 3)	15,429	3,044	340	4,963	(8,963)	(576)	14,238	(19,067)	(4,829)
Finance income									3,352
Finance costs									(5,744)
Shares of profit of investments accounted for using equity method									1,954
Profit (loss) before tax									(5,265)

Notes: 1. The “Others” category consists of operations not included in the reportable segments.

2. Regarding segment profit (loss), reconciliation is made between segment profit (loss) and operating profit (loss) reported in the semi-annual condensed consolidated statement of profit or loss. Reconciliation of segment profit (loss) includes elimination of intersegment transactions of (1,720) million yen and corporate profit (loss) of (17,347) million yen that cannot be attributed to any segments. The main components of corporate profit (loss) include expenses related to investment in growth of (8,407) million yen, which are related to basic research, creation of new business, and manufacturing innovation, and expenses for administration department of (8,940) million yen, which add up general and administrative expenses of headquarter functions and other operating income or expenses that cannot be attributed to any segments.

3. Segment profit (loss) includes restructuring costs recognized in “Other operating expenses” reported in the semi-annual condensed consolidated statement of profit or loss, consisting of (891) million yen for the Precision Equipment Business, 7 million yen for the Industry Business, (329) million yen for the Others, and (809) million yen for corporate profit (loss) that cannot be attributed to any segments.

For the Six Months Ended September 30, 2026 (From April 1, 2026 to September 30, 2026) (Millions of yen)

	Imaging Products	Precision Equipment	Healthcare	Industry	Digital Manufacturing	Others (Note 1)	Total	Reconciliation (Note 2)	Consolidated
Revenue									
External customers	129,302	90,635	57,080	38,377	17,407	1,856	334,658	−	334,658
Intersegment	970	219	126	234	74	41,447	43,070	(43,070)	−
Total	130,272	90,854	57,206	38,611	17,482	43,303	377,728	(43,070)	334,658
Segment profit (loss)	8,252	7,213	3,945	7,578	(2,266)	(183)	24,539	(15,635)	8,904
Finance income									3,334
Finance costs									(2,365)
Shares of profit of investments accounted for using equity method									2,811
Profit (loss) before tax									12,685

Notes: 1. The “Others” category consists of operations not included in the reportable segments.

2. Regarding segment profit (loss), reconciliation is made between segment profit (loss) and operating profit (loss) reported in the semi-annual condensed consolidated statement of profit or loss. Reconciliation of segment profit (loss) includes elimination of intersegment transactions of (1,901) million yen and corporate profit (loss) of (13,733) million yen that cannot be attributed to any segments. The main components of corporate profit (loss) include expenses related to investment in growth of (6,343) million yen, which are related to basic research, creation of new business, and manufacturing innovation, and expenses for administration department of (7,390) million yen, which add up general and administrative expenses of headquarter functions and other operating income or expenses that cannot be attributed to any segments.

(Revenue)

In consideration of the similarity of economic characteristics, the Group has integrated its business divisions into five reportable segments consisting of the Imaging Products Business, the Precision Equipment Business, the Healthcare Business, the Industry Business, and the Digital Manufacturing Business. The business segments are periodically reviewed by the Board of Directors to determine the distribution of management resources and evaluate business results, and revenue of these business units is presented as sales revenue. The reconciliation of disaggregated revenue by geographical regions, based on customers' locations, and segment revenue is as follows.

Effective April 1, 2026, the Group changed its reportable segments. Accordingly, the information on segment revenues for the six months ended September 30, 2025 has been prepared based on the revised business segments. For more details, please see "2. Semi-annual Condensed Consolidated Financial Statements, (5) Notes to Semi-annual Condensed Consolidated Financial Statements (Segment Information)."

For the Six Months Ended September 30, 2025 (From April 1, 2025 to September 30, 2025) (Millions of yen)

	Imaging Products	Precision Equipment	Healthcare	Industry	Digital Manufacturing	Others (Note 1)	Total
Japan	13,933	7,655	6,929	16,878	570	851	46,817
United States	34,333	9,677	23,029	6,323	4,875	—	78,237
Europe (Note 2)	27,979	9,130	10,744	3,587	3,720	50	55,210
China	37,603	33,469	3,935	3,616	1	767	79,391
Others (Note 2)	31,234	9,954	6,581	4,691	660	141	53,260
Total	145,083	69,886	51,218	35,094	9,826	1,809	312,915

Notes: 1. The "Others" category consists of operations not included in the reportable segments.
2. Except for Japan, the United States, and China, the countries or regions are primarily categorized as follows:
1) Europe: The United Kingdom, France, and Germany
2) Others: Canada, Asia other than Japan and China, Middle East, Oceania, and Latin America

For the Six Months Ended September 30, 2026 (From April 1, 2026 to September 30, 2026) (Millions of yen)

	Imaging Products	Precision Equipment	Healthcare	Industry	Digital Manufacturing	Others (Note 1)	Total
Japan	12,505	10,267	6,508	17,480	251	891	47,903
United States	32,133	9,063	28,119	6,854	13,214	—	89,382
Europe (Note 2)	23,808	14,390	10,733	3,492	2,928	29	55,379
China	29,842	41,326	4,915	3,595	—	771	80,449
Others (Note 2)	31,014	15,588	6,806	6,957	1,014	165	61,544
Total	129,302	90,635	57,080	38,377	17,407	1,856	334,658

Notes: 1. The "Others" category consists of operations not included in the reportable segments.
2. Except for Japan, the United States, and China, the countries or regions are primarily categorized as follows:
1) Europe: The United Kingdom, France, and Germany
2) Others: Canada, Asia other than Japan and China, Middle East, Oceania, and Latin America

(Contingent Liabilities)

(Litigation)

The Group is exposed throughout its business activities to the possibility of being involved in a contentious case, becoming a defendant in a lawsuit, and being the object of inquiries by government agencies, in Japan and overseas. The Group examines the possibility of recognizing a provision for the obligation arising from a contentious case or a lawsuit, when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The Company's subsidiary in India (hereinafter referred as the "Subsidiary in India") was inquired by the Indian Tax Authority regarding the import of the Company's digital cameras, and in October 2016, the imposition was confirmed in relation to the customs duty, interest, and penalty concerning those products. In January 2017, the Subsidiary in India appealed to the Customs, Excise and Service Tax Appellate Tribunal (hereinafter referred to as the "CESTAT"); however, the appeal was dismissed in December 2017. To object to this decision, in January 2018, the Subsidiary in India filed an appeal to the Supreme Court of India (hereinafter referred to as the "Supreme Court"). In March 2021, the Supreme Court delivered a judgment revoking the decision of the CESTAT and consequently the demand notice by the Indian Tax Authority. Subsequently in April 2021, the Indian Tax Authority filed a request for retrial. The Supreme Court approved the request for retrial in November 2024, and remanded the case to the CESTAT. In April 2025, at the remanded trial, the CESTAT rendered a judgement that the products were exempt from taxation. However, the Indian Tax Authority appealed the judgement to the Supreme Court in February 2026. Subsequently, in July 2026, the Supreme Court accepted the appeal and commenced hearings in the case. As it is currently unable to predict the final decision of the lawsuit, the Company has not recognized any provision based on the aforementioned policy.

(Contracts and Legal Compliance)

In response to a question raised that the Company's consolidated subsidiary, Optos Plc, sold refurbished products and new products without distinction, the Company conducted an internal investigation with the cooperation of the external organizations, as well as its own internal review. With respect to potential violations and breaches of legal, regulatory and contractual requirements in the United States, the Company has recorded a provision of 1,493 million yen for possible compensation, penalties or other sanction. As a result of the review conducted to date, the Company has not found any quality, sales or marketing or other issues that have caused the Company to increase the provision.

Depending on the future progress of the investigation and the Company's review, there is a possibility that its consolidated performance would be affected in case where payments to regulatory authorities and compensation to customers, etc., exceeding the above provision will occur. However, the Company is unable to reasonably estimate the potential financial impact at this stage.

In regard to any other cases, no significant impact on the Company's consolidated performance and financial position is expected at this point in time.