



April 25, 2016

Notice on Recognition of Impairment loss

This is to announce the recognition of impairment loss in the consolidated financial result for the fiscal year ended March 31, 2016, as below.

1. Recognition of Impairment loss

Nikon Corporation (hereafter "The Company") will post the impairment loss of 7,047 million yen in its Semiconductor Lithography Business Unit of the Precision Equipment Business in the result of the fiscal year ended March 31, 2016.

In the process of making the Company's future business plan, as there has been a symptom of impairment risk in its Semiconductor Lithography Business Unit due to declining revenue caused by the change in the market and the operating environment surrounding this business unit, the Company measured the recoverable amounts of its fixed assets in line with the "Accounting Standard of Impairment Loss." As a result, the company will reduce the values on the fixed assets such as manufacturing facilities in its Semiconductor Lithography Business Unit to their recoverable amounts.

Thus, the total impairment loss of 8,449 million yen including the impairment loss for the idle assets, etc. will be posted in the result for the fiscal year ended March 31, 2016.

2. Impact in Consolidated Financial Forecast

The consolidated financial forecast for the fiscal year ended March 31, 2016 announced on February 4, 2016 remains unchanged.