



April 23, 2018

The Announcement of Recognition of Extraordinary Loss
in Separate Financial Statements

Nikon Corporation (hereafter referred to as “the Company”) expects to recognize a loss on valuation of the investments in subsidiaries as an extraordinary loss in its separate financial statements, which are prepared in accordance with Japanese GAAP, for the fiscal year ended March 31, 2018 as follows:

1. Contents of the Extraordinary Losses

As a part of the restructuring plan, the Company has strategically reviewed its product portfolio to strengthen business efficiency through management decisions such as the business transfer of CMM business* in Nikon Metrology NV (hereafter referred to as “NMNV”), its subsidiary located in Belgium.

As a result of reviewing NMNV’s future cash flow in the aforementioned process, the fair value of the investment in NMNV has declined, and 10,343 million yen of the loss on valuation of the investment in subsidiaries is expected to be recorded as an extraordinary loss based on Japanese GAAP.

*CMM Business: Development, manufacture, sales, and service of Coordinate Measuring Machines

2. Impact on Consolidated Performance

The valuation loss is expected to be reflected as an extraordinary loss in the Company’s separate financial statements under Japanese GAAP.

There is no impact on the consolidated performance, as the loss on valuation of the investment in subsidiaries is eliminated on the consolidated accounts.