



April 26, 2021

**Notice Regarding Recording of Deferred Tax Assets  
in Non-Consolidated Financial Statements**

For the fiscal year ended March 31, 2021, NIKON CORPORATION (hereinafter “the Company”) expects to record deferred tax assets in its non-consolidated financial statements, which are prepared in accordance with Japanese GAAP.

As a result of carefully assessing the recoverability of deferred tax assets based on the forecast of future performance, the Company has decided to record deferred tax assets for the portion that recoverability is probable and post deferred income taxes of ¥24.3B as profit.

The deferred tax assets mentioned above will have no impact on the Company’s consolidated financial results, as it has already been recognized as recoverable under IFRS, with which the consolidated financial statements are prepared.

End of the document