



September 8, 2021

(Progress Report) Notice Regarding Recognition of a Gain on Sales of Investment Securities

NIKON CORPORATION (hereafter referred to as “the Company”) announced that the conditions of the sale of investment securities announced in the news release "Notice Regarding Recognition of a Gain on Sales of Investment Securities" on August 31, 2021 have been decided today and the Company will recognize a gain on sales of the investment securities as follows:

1. Reason for the Sale

To improve asset efficiency and strengthen the financial position of the Company.

2. Date of the Sale (trade date)

September 8, 2021

3. Details of the Sale

1) Shares to sell: 2,000,000 shares of JEOL Ltd.

2) Amount of the gain on sales of the investment security: 15.5 billion yen

4. Impact on the Financial Results

For the fiscal year ending March 31, 2022, the Company will recognize the gain on the sale of the investment securities, 15.5 billion yen, in its non-consolidated financial statements, which are prepared under Japanese GAAP.

The aforementioned gain will have no impact on the consolidated operating results including profit attributable to owners of the parent for the year, as the Company prepares its consolidated financial statements under International Financial Reporting Standards (IFRS).

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