

Notice Regarding Recognition of a Gain on Sales of Investment Securities

NIKON CORPORATION (hereafter referred to as "the Company") has sold a part of the investment securities held by the Company in accordance with the written resolution of the Board of Directors established on March 1, 2021, around 9 p.m. As a result, the Company will recognize a gain on sales of 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)

March 1, 2021

3. Details of the Sale

- 1) Type of asset sold: One investment security
- 2) Amount of the gain on sales of the investment security: 20.3billion yen

4. Impact on the Financial Results

For the fiscal year ending March 31, 2021, the Company will recognize the gain on the sale of the investment securities, 20.3 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 for the year, as the Company prepares its consolidated financial statements in accordance with International Financial Reporting Standards (IFRS).

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