



March 3, 2017

### Notice of voluntary adoption of International Financial Reporting Standards (IFRS)

Nikon Corporation has decided at the Board of Directors' Meeting held today to voluntarily adopt the International Financial Reporting Standards (IFRS) for the consolidated financial statements of annual securities report from the fiscal year ending March 31, 2017, in place of the Japanese Generally Accepted Accounting Principles (JGAAP) previously adopted.

Nikon Corporation has decided to adopt the IFRS to improve international comparability of financial information disclosed to the capital markets and to strengthen the management foundation by unification of accounting standards within its group companies.

However, the JGAAP will be applied as before in preparation of the summary of consolidated financial results for the fiscal year ending March 31, 2017 as well as the consolidated financial statements constructed in accordance with the Companies Act of Japan for the same period.

The tentative disclosure schedule for voluntary IFRS adoption is as below:

Disclosure Timing	Disclosure items	Accounting Standards
May, 2017	The summary of consolidated financial results and forecasts	
	- Consolidated financial results for the fiscal year ending March 31, 2017	JGAAP
	- Consolidated financial forecasts for the fiscal year ending March 31, 2018	IFRS
June, 2017	Consolidated financial statements for the fiscal year ending March 31, 2017, constructed in accordance with the Companies Act	JGAAP
	Consolidated financial statements of annual securities report for the fiscal year ending March 31, 2017	IFRS