

Reference Data

Forecast of year ending March 31,2018: Half Year/Full Year Financial Highlights comparison with previous forecast



Billions of yen	Previous Forecast (May11)			New Forecast (Aug3)		
	1H	2H	Full Yr	1H	2H	Full Yr
Revenue	328	372	700	331	369	700
Operating Profit	11	34	45	17	28	45
% vs Revenue	3.4%	9.1%	6.4%	5.1%	7.6%	6.4%
Profit before tax	12	35	47	18	29	47
% vs Revenue	3.7%	9.4%	6.7%	5.4%	7.9%	6.7%
Profit for the period (attributable to owners of the parent)	6	28	34	13	21	34
% vs Revenue	1.8%	7.5%	4.9%	3.9%	5.7%	4.9%
FCF	25			25		
Exchange Rate:						
US \$	¥110			¥110		
EURO	¥120			¥121		

Note: FY2017/3, FY2018/3 both presented in International Financial Reporting Standards (IFRS)

Forecast for the year ending March 31,2018: by segment (Half Year/Full Year)



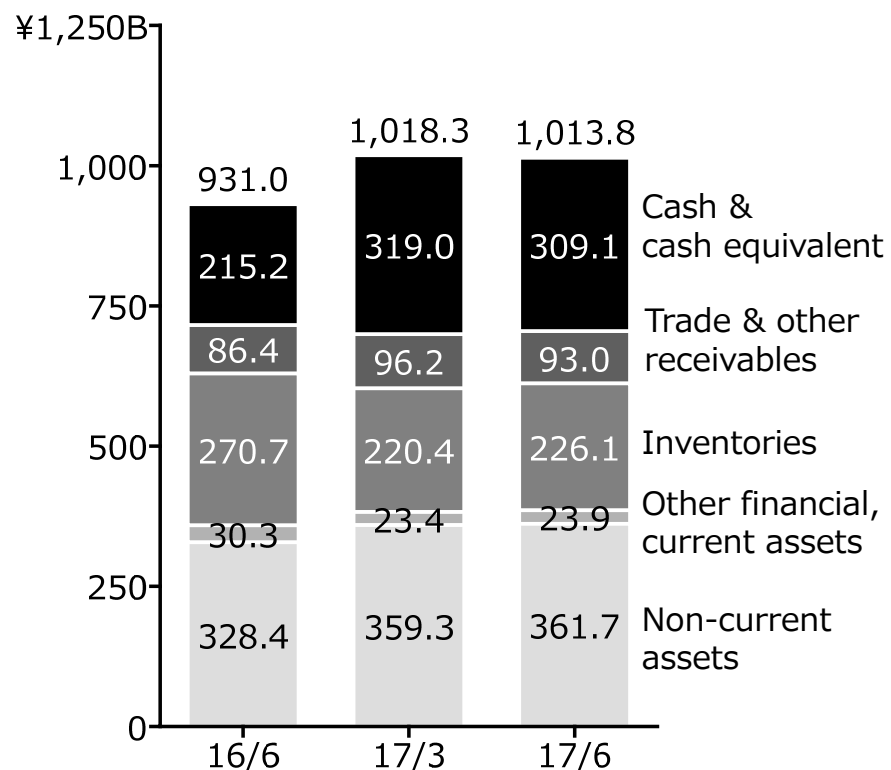
Billions of yen		Previous Forecast (May11)			New Forecast (Aug3)		
		1H	2H	Full Yr	1H	2H	Full Yr
Precision Equipment Business	Revenue	100	125	225	100	125	225
	Operating Profit	17	28	45	19	26	45
Imaging Products Business	Revenue	170	175	345	175	170	345
	Operating Profit	10	17	27	13	14	27
Instruments Business	Revenue	34	46	80	32	48	80
	Operating Profit	±0	3	3	-1	4	3
Medical Business	Revenue	10	11	21	10	11	21
	Operating Profit	-3	-3	-6	-3	-3	-6
Other	Revenue	14	15	29	14	15	29
	Operating Profit	2	2	4	2	2	4
Corporate Profit/Loss non-attributable to any reporting segment	Revenue	—	—	—	—	—	—
	Operating Profit	-15	-13	-28	-13	-15	-28
Consolidated	Revenue	328	372	700	331	369	700
	Operating Profit	11	34	45	17	28	45

Note: FY2017/3, FY2018/3 both presented in International Financial Reporting Standards (IFRS)
Corporate profit (loss) non-attributable to any reportable segment includes intersegment eliminations

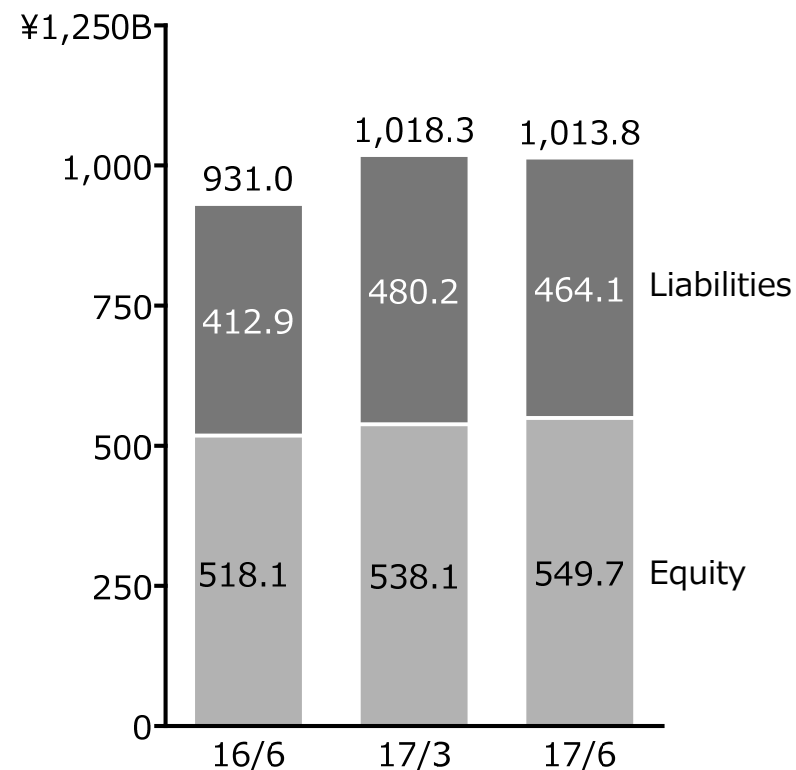
1st Quarter of the year ending March 31, 2018: B/S Breakdown



ASSETS



LIABILITIES/EQUITY



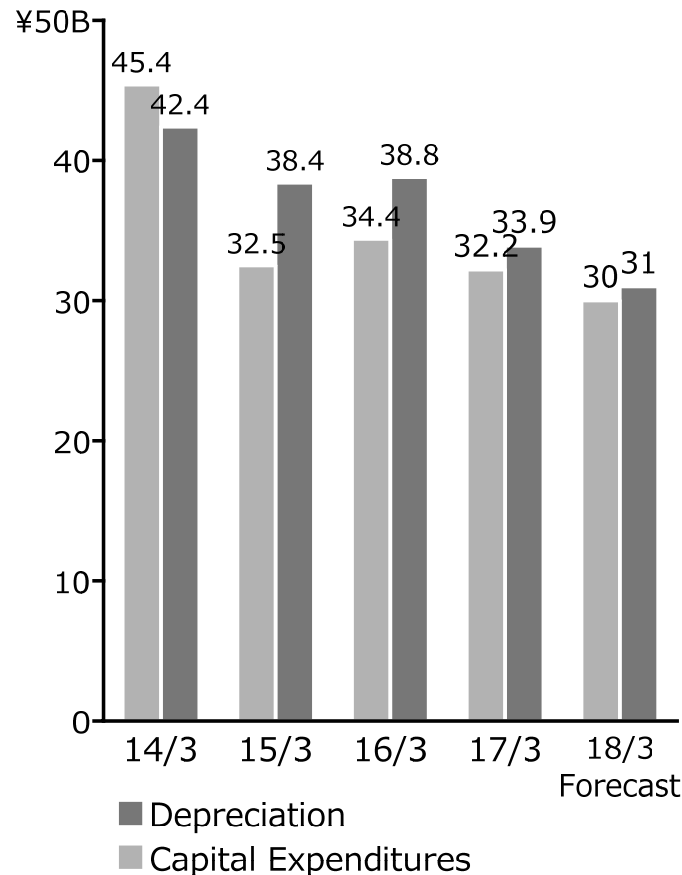
Equity Ratio 55.6% 52.8% 54.2%

Note: Equity Ratio is ratio of equity attributable to owners of the Company to total assets. Cash & cash equivalent excludes deposits with maturities over 3 months

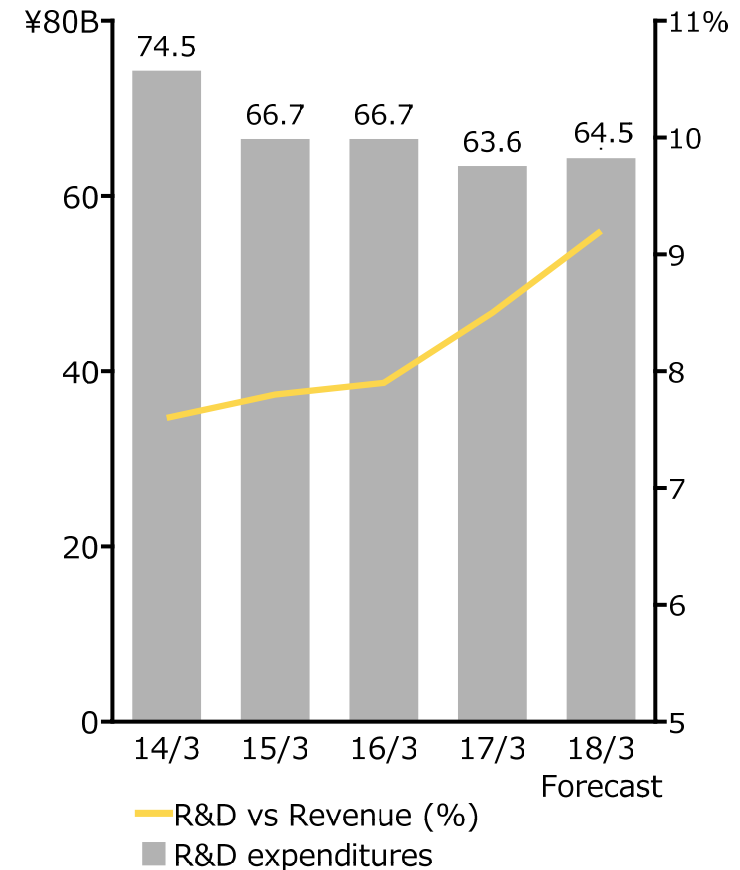
Forecast for the year ending March 31, 2018: Capital Expenditures, Depreciation and R&D Expenditures



CAPITAL EXPENDITURES, DEPRECIATION



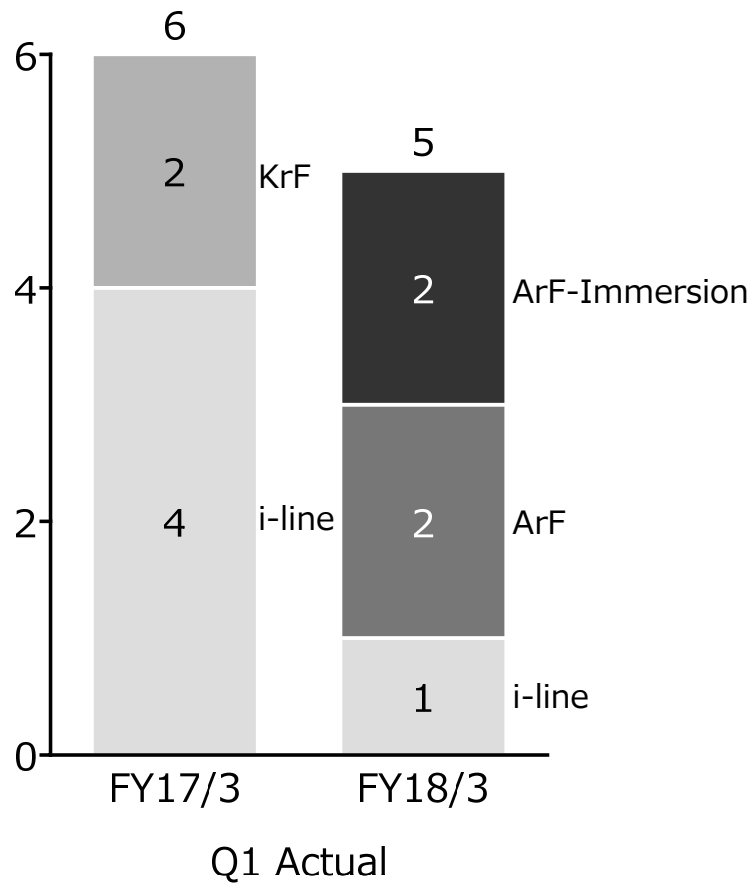
R&D EXPENDITURES



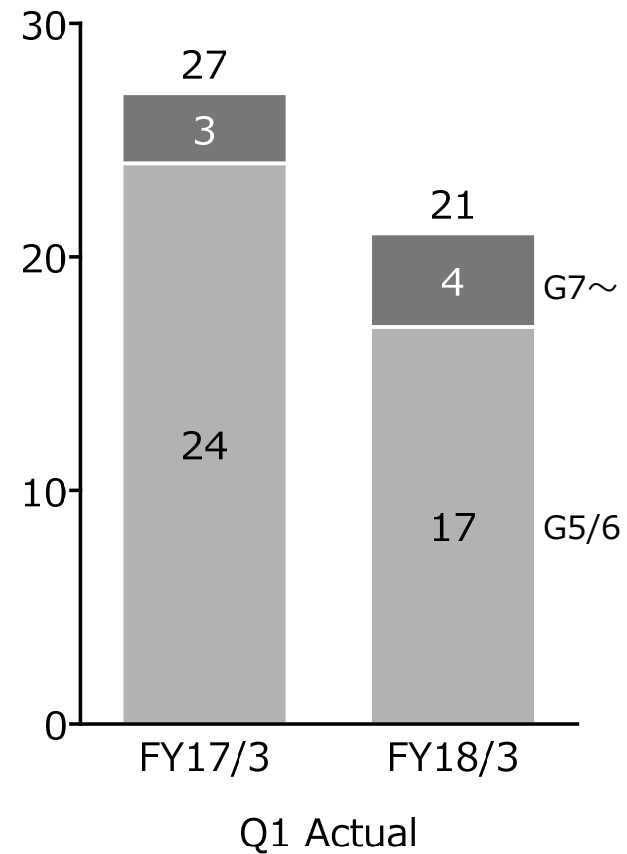
Note: Figures after FY2016/3 is presented in International Financial Reporting Standards (IFRS) while beforehand is in Japan GAAP. Depreciation method within Nikon Group is unified to straight-line as from FY2015/3 and depreciation expenses comprise in-process development costs as from FY2016/3. R&D investment includes capitalization of some development expenditure.



**SEMICONDUCTOR LITHOGRAPHY
SYSTEMS SALES BY TECHNOLOGY
(INCL. REFURBISHED)**



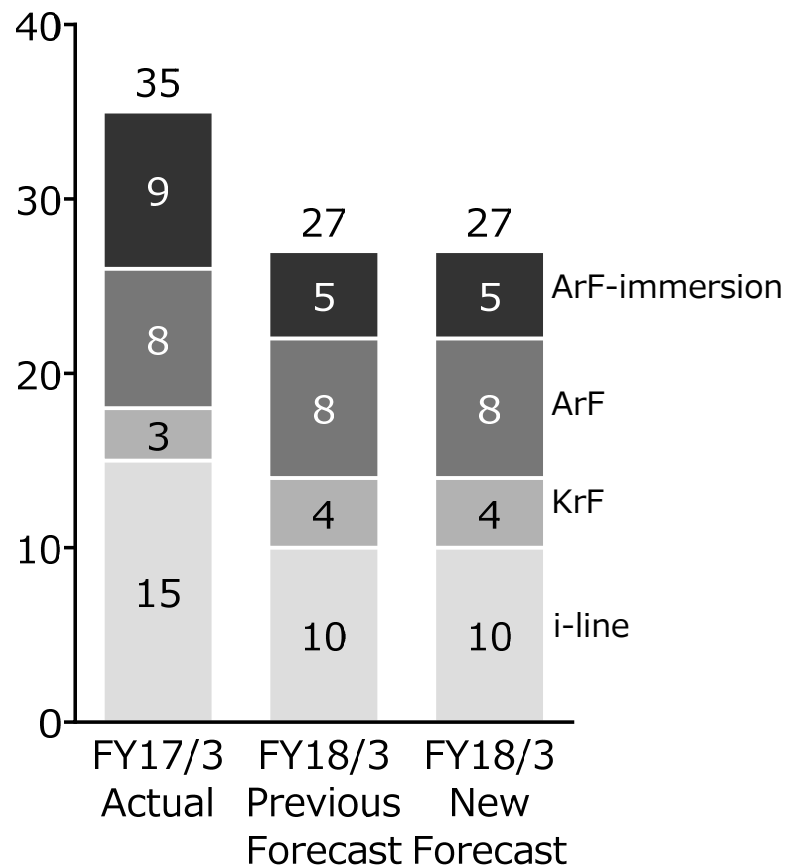
**FPD LITHOGRAPHY SYSTEMS SALES
BY GENERATION**



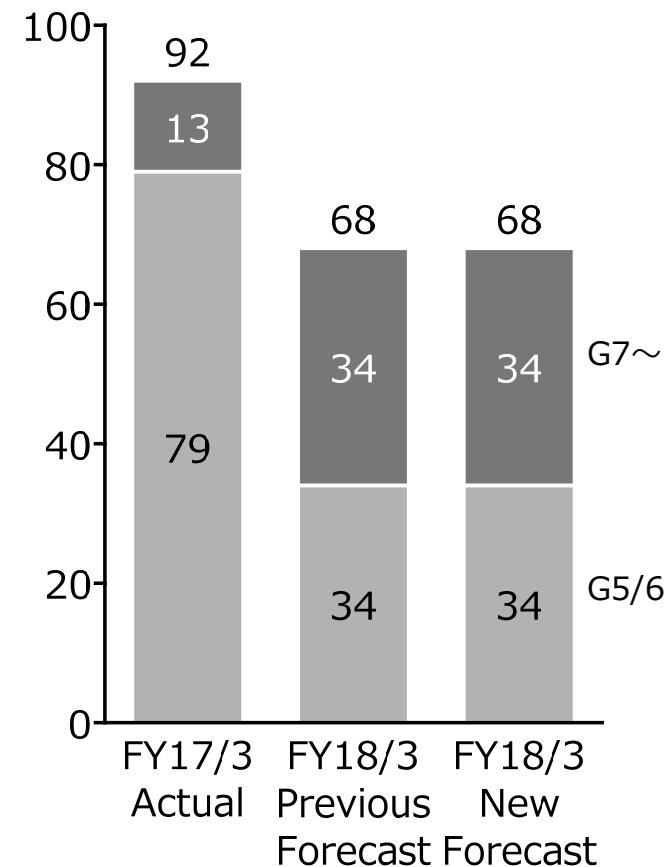
Note: New units sold for Semiconductor lithography systems in FY2017/3 and FY2018/3 are 2 and 5 respectively.



**SEMICONDUCTOR LITHOGRAPHY
SYSTEMS SALES BY TECHNOLOGY
(INCL. REFURBISHED)**



**FPD LITHOGRAPHY SYSTEMS SALES
BY GENERATION**



Note: New units sold for Semiconductor lithography systems in FY2017/3 and FY2018/3 are 24 and 17 respectively.

Forecast for the year ending March 31, 2018:
Foreign Exchange Rate Impact



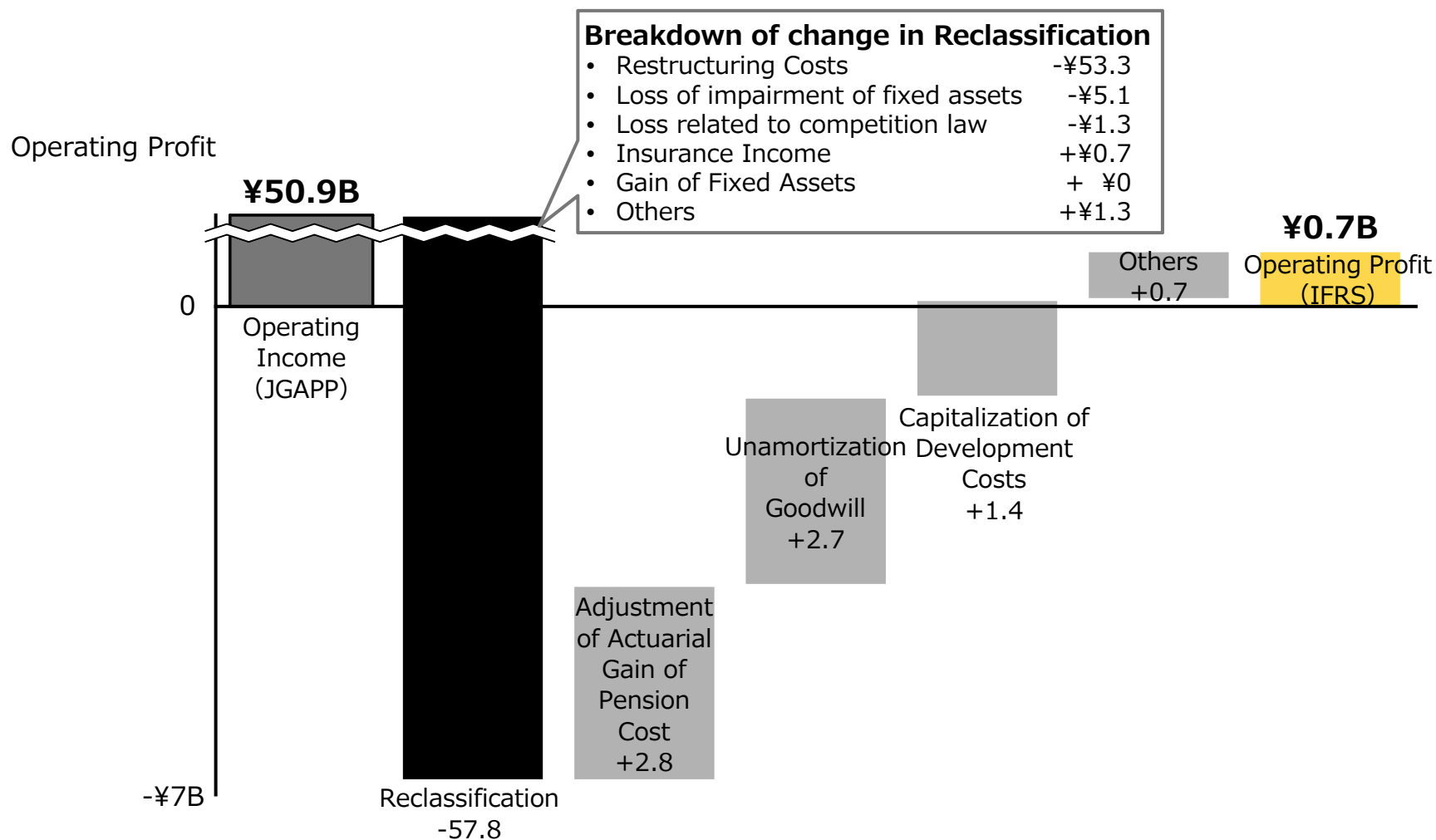
	Exchange Rate	Financial Impact from fluctuation by 1 yen	
	FY18/3 Q2~Q4 Assumption	Revenue Q2~Q4	Operating Profit Q2~Q4
US \$	¥ 110	Approx. ¥2.0 billion	Approx. ¥0.2 billion
EURO	¥ 120	Approx. ¥0.7 billion	Approx. ¥0.4 billion

Financial statement for the year ending March 31, 2017 (Comparison between JGAAP and IFRS)



Billions of yen	FY2017/3 JGAAP	FY2017/3 IFRS	Change
Revenue	748.8	749.2	+0.4
Cost of Sales	443.9	443.1	-0.8
Gross Profit	304.9	306.1	+1.2
SGA	253.9	247.5	-6.4
% vs Revenue	33.9%	33.0%	-0.9P
Other Operating Profit		-57.7	
Operating Profit	50.9	0.7	-50.2
% vs Revenue	6.8%	0.1%	-6.7P
Finance Income/cost		1.7	
Non-operating·extraordinary income	-53.4		-
Profit before tax	-2.4	3.0	+5.4
% vs Revenue	-	0.4%	-
Profit for the period (attributable to owners of the parent)	-7.1	3.9	+11.0
% vs Revenue	-	0.5%	-

Operating Profit for the year ending March 31, 2017 (Comparison between Japan GAAP and IFRS)

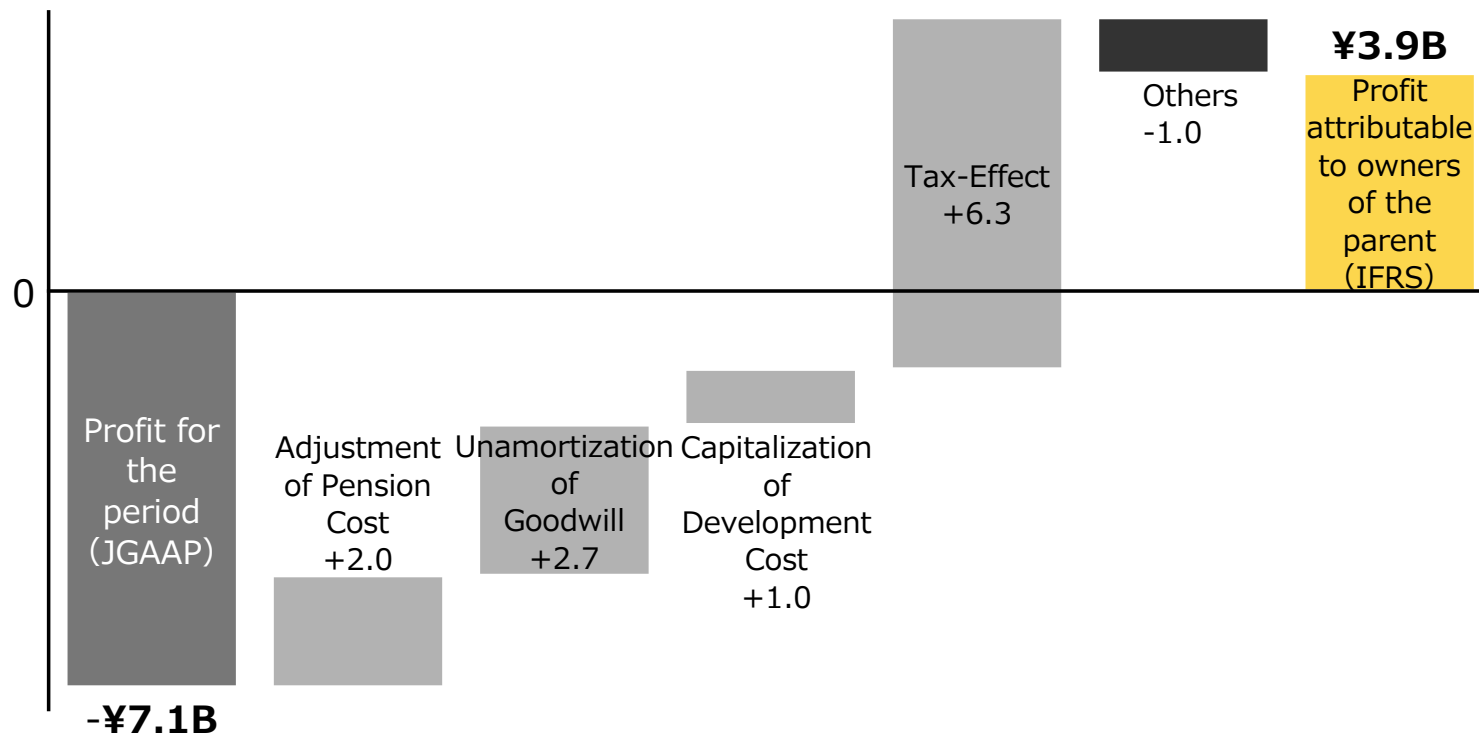


Operating Profit for the year ending March 31, 2017 (Comparison between Japan GAAP and IFRS) by segment



Billions of yen	Operating Profit JGAAP	Re-classification	Adjustment of Actuarial Gain of Pension Cost	Unamortized Goodwill	Capitalization of Development Costs	Revenue Recognition	Others	Operating Profit IFRS
Precision Equipment Business	51.0	-38.8	+0.8	-	-	+0.1	+0.4	13.4
Imaging Products Business	27.7	-11.7	+0.8	+0	-	-	+0.2	17.1
Instruments Business	0.3	-0.3	+0.3	+0.7	+0.1	-	+0	1.2
Medical Business	-4.5	-0.2	+0	+1.9	+1.3	-	-0.1	-1.5
Other	-23.6	-6.8	+0.9	-	-	-	+0	-29.0
Consolidated	50.9	-57.8	+2.8	+2.7	+1.4	+0.1	+0.6	0.7

Profit attributable to owners of the parent for the year March 31, 2017 (Comparison between Japan GAAP and IFRS)



Note: As unamortized Goodwill is not applicable under tax-effect accounting, impact on the profit for the period is equivalent to that on operating profit