



May 13, 2026

<TRANSLATION>

Company Name	Nissan Motor Co., Ltd.
Code No.	7201
Inquiry	IR Department (TEL 045-523-5523)

Announcement of impairment loss

Nissan Motor Co., Ltd. (the “Company”) announces that impairment losses were recorded for the year ended March 31, 2026, as described below.

1. Background on recording of impairment loss

The Company conducted an impairment test of the business assets held as of the end of March 2026. For a group of assets that were found to be impaired in accordance with the Accounting Standard for Impairment of Fixed Assets, the Company reduced the book value of fixed assets to the recoverable value and recorded impairment losses. Also, the Company determined whether an individual asset is impaired if the asset is considered idle or if it is to be disposed of, and recognized impairment losses. Also, the Group determined whether an individual asset is impaired if the asset is considered idle or if it is to be disposed of based on management decisions, and recognized impairment losses.

Due to the deterioration of the subsidiaries’ and affiliates’ financial condition, the Company also recognized loss on valuation of shares of subsidiaries and affiliates, as well as provision for loss on business subsidiaries and affiliates, whose net assets are in a negative position.

2. Financial impact on business performance

As a result of the subject event, impairment losses for the business assets were recorded by 240,122 million JPY in the consolidated financial statements for the year ended March 31, 2026 as an extraordinary loss.

Also, impairment losses were recorded by 67,062 million JPY in the non-consolidated financial statements for the fiscal year ended March 31, 2026 as an extraordinary loss. In addition, provision for doubtful accounts was recorded by 131,878 million JPY as a non-operating expense, and provision for loss on business of subsidiaries and affiliates was recorded by 134,929 million JPY as an extraordinary loss.

Provision for doubtful accounts and provision for loss on business of subsidiaries and affiliates recorded in the non-consolidated financial statements are eliminated at consolidation level and don’t affect the consolidated financial statements.

The above impairment loss has been recognized in the “FY2025 Consolidated Financial Results (Japanese Accounting Standards),” which were announced today.

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