

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 posted in the year ended March 31, 2025, as detailed below.

## 1. Reasons

In response to the significant updated future plan, the Company conducted an impairment test of the business assets held as of the end of March 2025. 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 loss.

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 loss was recorded by 467,053 million JPY in the consolidated financial statement for the year ended March 31, 2025 as special loss.

Loss on valuation of shares of subsidiaries and affiliates was recorded by 75,503 million JPY and provision for loss on business of subsidiaries and affiliates was recorded by 203,902 million JPY in the standalone financial statement for the fiscal year ended March 31, 2025 as a special loss.

Losses recorded in the standalone financial statement will be eliminated at consolidation level and will not affect the consolidated financial statement.