



February 5, 2026

**Notice Regarding Recognition of Impairment Losses on Goodwill and Other Non-financial Assets  
in the Consolidated Financial Statements,  
and Impairment Losses on Non-current Assets and Loss on Valuation of Shares of Subsidiaries and Associates  
in the Non-consolidated Financial Statements**

This is to announce that, in the third quarter of the fiscal year ending March 31, 2026, NIKON CORPORATION (hereinafter the “Company”) recognizes impairment losses on goodwill and other non-financial assets in the consolidated financial statements, as well as impairment losses on non-current assets and loss on valuation of shares of subsidiaries and associates in the non-consolidated financial statements, as described below.

**1. Recognition of Impairment Losses on Goodwill and Other Non-financial Assets in the Consolidated Financial Statements**

In the course of formulating the next Medium term Management Plan (FY2026 to FY2030) for the Digital Manufacturing Business (hereinafter the “DM Business”), it became evident that future cash flows are expected to decrease against a backdrop of a decline in the expected future growth rate and intensifying competitive environment in the metal 3D printer market, and indications of impairment were identified for multiple assets. Accordingly, after examining the recoverability of the relevant assets held by the Company and its consolidated subsidiaries, impairment losses on non-financial assets totaling 90,627 million yen have been recognized in the third quarter of the fiscal year ending March 31, 2026.

The principal items for which impairment losses were recognized are as follows.

**(i) Goodwill and identifiable intangible assets at Nikon SLM Solutions AG (hereinafter “SLM”)**

With respect to the non-financial assets of SLM, a consolidated subsidiary of the Company, the recoverable amount was determined to be lower than the carrying amount. As a result, impairment losses of 60,568 million yen for goodwill in full and 26,244 million yen for a portion of identifiable intangible assets have been recognized.

**(ii) Non-current assets at the Company, Nikon AM Synergy Inc. (hereinafter “NAMS”), and Nikon Advanced Manufacturing Inc. (hereinafter “NAMI”)**

With respect to the non-current assets of the Company’s DM Business and those of its consolidated subsidiaries, NAMS and NAMI, the recoverable amount was determined to be lower than the carrying amount. As a result, the Company, NAMS, and NAMI have recognized impairment losses of 1,822 million yen, 1,588 million yen, and 405 million yen, respectively.

**Overview of SLM**

(1)	Name	Nikon SLM Solutions AG
(2)	Address	Estlandring 4, 23560 Lübeck, Germany
(3)	Name and title of representative	Sam O’Leary, CEO
(4)	Business description	Provision of integrated metal additive manufacturing solutions
(5)	Share capital	EUR50 thousand (as of February 5, 2026)

**Overview of NAMS**

(1)	Name	Nikon AM Synergy Inc.
(2)	Address	3550 Carson Street, Long Beach, CA 90808, U.S.A.
(3)	Name and title of representative	Jesse Lea, CEO
(4)	Business description	Additive manufacturing design and production
(5)	Share capital	USD4,478.99 (as of February 5, 2026)

Overview of NAMI

(1)	Name	Nikon Advanced Manufacturing Inc.
(2)	Address	1399 Shoreway Road, Belmont, CA 94002-4107, U.S.A.
(3)	Name and title of representative	Hamid Zarringhalam, CEO
(4)	Business description	Global headquarters of Advanced Manufacturing Business Unit responsible for scaling and managing the additive manufacturing business
(5)	Share capital	USD25,000 thousand (as of February 5, 2026)

2. Recognition of Impairment Losses on Non-current Assets and Loss on Valuation of Shares of Subsidiaries and Associates in the Non-consolidated Financial Statements

(i) Impairment losses on non-current assets

With respect to the non-current assets related to the Company's DM Business, impairment losses have been recognized in the consolidated financial statements, as described in Item 1 above. In the Company's non-consolidated financial statements (prepared in accordance with Japanese GAAP), impairment losses on non-current assets of 3,176 million yen related to the same business have also been recognized as extraordinary losses.

(ii) Loss on valuation of shares of subsidiaries and associates

As a result of an evaluation of the shares of subsidiary SLM held by the Company, it was determined that the substantive value had declined significantly compared with the carrying amount. Accordingly, the Company has recognized loss on valuation of shares of subsidiaries and associates of 84,410 million yen as extraordinary losses in its non-consolidated financial statements (prepared in accordance with Japanese GAAP).

Please note that the valuation loss is recognized only in the non-consolidated financial statements and is eliminated in the consolidated financial statements; therefore, there is no impact on the consolidated financial results.

3. Impact on the Consolidated Financial Results of the Company

For details regarding the impact of this matter on the consolidated financial results of the Group, please refer to the "Notice Regarding Revision of the Consolidated Financial Forecast, Revision of the Dividend Forecast and Reduction of Compensation for Directors for the Fiscal Year Ending March 31, 2026" announced today.

End of document