August 14, 2026

To whom it may concern,

Company name: Nabtesco Corporation
Representative: Kazumasa Kimura,
Representative Director
(Securities Code: 6268; Prime Section of the Tokyo Stock Exchange)
Contact: Yasushi Minegishi, General Manager,
Corporate Communication Department.
(Tel. +81-3-5213-1134)

(Correction / Numerical Data Correction) Regarding a Partial Correction to "Summary of Consolidated Financial Statements for the Second Quarter of Fiscal Year Ending December 31, 2026 (IFRS)

Nabtesco Corporation hereby announces that it has made certain corrections to the "Consolidated Financial Results for the Second Quarter (Interim Period) of the Fiscal Year Ending December 31, 2026 (IFRS)," which was announced on July 31, 2026. Accordingly, the corrected numerical data (XBRL) will also be submitted.

1. Details and Reasons for the Corrections

(1) Background

In April 2026, the Company became aware that TMT Machinery, Inc., (Nabtesco's ownership interest is 33%.) an equity-method affiliate, had recorded a gain on extinguishment of tie-in shares arising from the absorption-type merger of one of its subsidiaries (approximately ¥600 million attributable to Nabtesco's ownership interest). Upon becoming aware of this matter, the Company shared the information with its independent auditor and commenced an investigation into the retained earnings accumulated within TMT Machinery's subsidiaries and affiliated entities.

As TMT Machinery is an unlisted company and does not prepare consolidated financial statements, the Company had historically applied the equity method based on TMT Machinery's standalone financial statements. Through its investigation, the Company identified that substantial retained earnings had accumulated within TMT Machinery's subsidiaries and affiliated entities and that the portion attributable to the Company had not been reflected in the share of profit (loss) of investments accounted for using the equity method. While continuously consulting with its independent auditor, the Company proceeded with a detailed review of the scope and amount of profits to be recognized.

In the first quarter of fiscal 2026, the Company recognized the above-mentioned gain on extinguishment of tie-in shares of approximately ¥600 million attributable to its ownership interest as share of profit of investments accounted for using the equity method. In the second quarter (interim period) of fiscal 2026, because the review of the applicable amount had not yet been completed, the Company prioritized recognizing approximately ¥1.3 billion attributable to major subsidiaries whose impact had already been identified. As a result, the cumulative amount recognized during the first half of the year totaled approximately ¥1.9 billion. At that time, both the Company are planned that the final amount would be recognized in profit or loss for the current fiscal year once the review had been completed.

Subsequently, during the interim period review procedures of the condensed interim consolidated financial statements included in the Semi-Annual Securities Report scheduled for filing on August 7, 2026, the scope and amount of profits to be recognized were re-examined. As a result, it became apparent that the amount not yet recognized exceeded the Company's initial estimate and was expected to be approximately ¥2.8 billion attributable to Nabtesco's ownership interest. Given the materiality of this amount, the independent auditor and the Company concluded that it would not be appropriate to recognize the entire amount in the current fiscal year and that retrospective recognition in the relevant prior periods was required.

In preparing the earnings releases for both the first and second quarters of fiscal 2026, the Company determined the relevant accounting treatment in consultation with its independent auditor. At the time of preparation, neither party anticipated that the amount not yet recognized would reach the level subsequently identified, and both shared the understanding that the final amount would be recognized in the current fiscal year's earnings after completion of the review. However, as the estimated unrecognized amount increased significantly during the subsequent interim period review process, it was ultimately concluded that retrospective correction of the relevant prior periods, rather than one-time recognition in the current fiscal year, was the appropriate accounting treatment. Accordingly, the assessment of materiality underlying the accounting treatment differed between the time the earnings releases were prepared and the later review stage.

(2) Details of the Corrections

Based on the foregoing advise from independent auditor, the Company has concluded to revise the condensed interim consolidated financial statements. We have revised and re-presented the comparative information in the condensed interim consolidated financial statements because finalizing the corrections relating to prior periods will require additional time. In addition, we will make corrections to other errors that have been identified

(3) Periods Subject to Retrospective Restatement

The retrospective restatement will cover the five fiscal years from the fiscal year ended December 31, 2021 through the fiscal year ended December 31, 2025, corresponding to the statutory public inspection period for Annual Securities Reports under the Financial Instruments and Exchange Act. Any cumulative effect relating to periods prior to those covered by the retrospective restatement will be reflected in numbers at the beginning of the earliest period presented.

(4) Impact on Financial Results

The amount that had not previously been recognized (approximately ¥2.6 billion attributable to the Company's ownership interest) accumulated over multiple prior fiscal periods. When allocated to the respective periods to which it relates, the impact on profit before income taxes for each period is limited and is not considered significant enough to affect investors' decision-making. Furthermore, as the matter relates to profits that should have been recognized in prior periods but were not, the corrections will result in increases in both profit and equity for the affected periods. The corrections do not alter the overall trend of the Company's business performance.
The detailed impact by fiscal year and the specific documents subject to correction are currently under review and will be announced once finalized.

(5) Corrections to Previously Issued Disclosure Documents

The Annual Securities Reports, Quarterly Reports, Semi-Annual Reports and earnings releases relating to the periods described above are scheduled to be amended and reissued by the end of September 2026. In addition, the Internal Control Reports for the relevant periods will be amended to ensure consistency with the corrected financial statements. The Company will also carefully review the impact on its assessment of internal control over financial reporting and take appropriate actions as necessary.

- Annual Securities Reports for the five fiscal years from FY2021 through FY2025;
- Quarterly Reports for the third quarter of FY2023 and the first quarter of FY2024;
- Semi-Annual Reports for FY2024 and FY2025;
- Consolidated Financial Results for the Fiscal Year Ended December 31, 2025 (IFRS); and
- Consolidated Financial Results for the third quarter of FY2024, the first quarter and third quarter of FY2025, and the first quarter of FY2026 (all prepared in accordance with IFRS).

The Company sincerely apologizes to its shareholders and all other stakeholders for the concern and inconvenience caused by this matter.

2. Items Corrected

The corrected portions are indicated by underlining.
As the corrections cover a substantial number of items, only the revised information is presented in full, and the corresponding information prior to correction has been omitted.

(After Correction)

Summary of Consolidated Financial Statements for the Second Quarter of Fiscal Year Ending December 31, 2026 (IFRS)

July 31, 2026

Name of listed company: Nabtesco Corporation
Code number: 6268
Representative: Title: Representative Director
Inquiries: Title: General Manager, Corporate Communication Dep.
Stock listed on: Prime Section of the Tokyo Stock Exchange
URL: https://www.nabtesco.com
Name: Kazumasa Kimura
Name: Yasushi Minegishi TEL: +81-3-5213-1134
Scheduled date for filing of Semiannual Securities Report: August 14, 2026
Scheduled dividend payment date: August 31, 2026
Quarterly material to supplement the financial results: Yes
Quarterly financial results conference: Yes (For institutional investors and financial analysts)

(Amounts rounded to the nearest million)

1. Consolidated Results for the First Six-month Period of FY2026 (January 1, 2026 to June 30, 2026)

(1) Consolidated Operating Results

(Percentages indicate year-on-year change)

	Net sales		Operating income		Income before taxes		Net income		Net income attributable to owners of the parent		Total comprehensive income	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
First six-month period, FY 2026	167,401	16.8	15,759	69.4	17,359	98.5	13,047	75.3	12,515	86.8	17,141	234.5
First six-month period, FY2025	143,272	–	9,305	–	8,745	–	7,445	–	6,701	–	5,124	–

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
First six-month period, FY2026	106.78	106.78
First six-month period, FY2025	55.76	55.76

On July 31, 2025, in accordance with the share transfer agreement concluded with Comer Industries S.p.A. for the hydraulic equipment business of the Company and its consolidated subsidiaries, on December 31, 2025, we consolidated the business into a newly established wholly owned subsidiary (Comtesco Corporation) through an absorption-type company split, and completed the transfer of 70% of the outstanding shares of Comtesco Corporation on January 1, 2026. As a result, Comtesco Corporation became our equity-method affiliate. In addition, following the classification of the hydraulic equipment business as a discontinued operation, the amounts of continuing operations excluding discontinued operations are presented for net sales, operating income, and profit before income taxes for the previous interim consolidated accounting period. The amounts of interim income and profit attributable to owners of the parent are presented as the sum of continuing operations and discontinued operations. As a result, year-on-year changes from the same interim period of the previous fiscal year are not shown.

(2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of the parent	Ratio of equity attributable to owners of the parent
	Million yen	Million yen	Million yen	%
As of June 30, 2026	456,867	296,842	284,971	62.4
As of December 31, 2025	466,632	290,368	273,466	58.6

2. Dividends

	Dividends per share				
	First quarter	Second quarter	Third quarter	Year end	Full year
	Yen	Yen	Yen	Yen	Yen
FY 2025	–	40.00	–	40.00	80.00
FY 2026	–	41.00			
FY 2026 (Forecast)			–	41.00	82.00

(Note) Revisions to the latest dividend forecasts: None

3. Forecast of Consolidated Operating Results for FY2026 (January 1, 2026 to December 31, 2026)

(Percentages indicate year-on-year change for full year)

	Net sales		Operating income		Income before taxes		Net income attributable to owners of the parent		Total basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	344,000	11.7	32,600	55.6	36,300	65.1	24,100	57.6	206.20

(Note) Revisions to the latest forecast of operating results: Yes

＊ Matters of note:

(1) Changes in significant subsidiaries during the first six-month period of FY2026 : Yes

Newly added: 0 (Company name: –) Excluded: 3 Company name: Comtesco Corporation
Shanghai Nabtesco Hydraulic Co., Ltd.
Nabtesco Power Control (Thailand) Co., Ltd.

(2) Changes in accounting policies and accounting estimates

1) Changes in accounting policies required by IFRS: None
2) Other changes in accounting policies: None
3) Changes in accounting estimates: None

(3) Shares outstanding (Common shares)

1) Number of shares outstanding (including treasury stock) as of the end of the term
2) Amount of treasury stock
3) Average number of shares during the term

1)	As of June 30, 2026	118,064,699	As of December 31, 2025	118,064,699
2)	As of June 30, 2026	850,462	As of December 31, 2025	880,176
3)	January 1, 2026 to June 30, 2026	117,200,595	January 1, 2025 to June 30, 2025	120,158,646

Notes:

＊ This “Summary of Consolidated Financial Statements” is not subject to audit by a certified public accountant or an audit firm.

＊ Description concerning proper use of the forecast of operating results and other remarks:

Descriptions in this document concerning future figures including forecasts for operating results, etc. are based on currently available information and certain assumptions that the Company considers reasonable.

Actual results may vary significantly from such forecasts due to a variety of factors.

For conditions that form the basis of the earnings forecast and precautions for using the earnings forecast, please refer to “1. Qualitative Information on Consolidated Operating Results for the First Six-month Period Ended June 30,FY2026, (3) Explanation on Forecasts for Consolidated Operating Results and Other Future Projections ” on page 5 of the attached document.

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○Table of Contents of Attached Documents

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1. Qualitative Information on Consolidated Operating Results for the First Six-month Period Ended June 30, FY2026

(1) Analysis of Consolidated Operating Results

On July 31, 2025, in accordance with the share transfer agreement concluded with Comer Industries S.p.A. for the hydraulic equipment business of Nabtesco Corporation, hereinafter "the Company", and its consolidated subsidiaries, on December 31, 2025, we consolidated the business into a newly established wholly owned subsidiary (Comtesco Corporation) through an absorption-type company split, and completed the transfer of 70% of the outstanding shares of Comtesco Corporation on January 1, 2026. As a result, Comtesco Corporation became our equity-method affiliate. In addition, the amounts of continuing operations excluding discontinued operations are presented for net sales, operating income, and profit before income taxes. The amounts of interim income and profit attributable to owners of the parent are presented as the sum of continuing operations and discontinued operations.

In the first half of the current fiscal year, net sales of the Group increased by 16.8% year-on-year to ¥167,401 million due to the increase in sales in all segments. Operating income increased 69.4% to ¥15,759 million due to higher income from increased sales in component solutions, transport solutions and accessibility solutions business, as well as effects of profitability improvement activities under Project 10. Income before taxes was ¥17,359 million and net income attributable to owners of the parent was ¥12,515 million.

1) Amount of orders received, net sales and operating income (excluding discontinued operations)

Orders received for the period under review increased by ¥49,365 million, or 33.1% year-on-year, to ¥198,478 million. Net sales increased by ¥24,129 million, or 16.8% year-on-year, to ¥167,401 million. Operating income increased by ¥6,453 million, or 69.4% year-on-year, to ¥15,759 million. The ratio of operating income to net sales was 9.4%.

Operating results by business segment were as follows:

[Amount of orders received] (Million yen)

Business Segment	First six-month period of consolidated FY2025 (January 1, 2025 to June 30, 2025)	First six-month period of consolidated FY2026 (January 1, 2026 to June 30, 2026)	Change (%)
Component Solutions	38,086	47,990	26.0
Transport Solutions	51,334	78,420	52.8
Accessibility Solutions	51,198	60,969	19.1
Others	8,494	11,098	30.7
Total	149,113	198,478	33.1

[Net Sales] (Million yen)

Business Segment	First six-month period of consolidated FY2025 (January 1, 2025 to June 30, 2025)	First six-month period of consolidated FY2026 (January 1, 2026 to June 30, 2026)	Change (%)
Component Solutions	36,821	45,521	23.6
Transport Solutions	46,467	54,422	17.1
Accessibility Solutions	52,585	58,998	12.2
Others	7,399	8,459	14.3
Total	143,272	167,401	16.8

[Operating income] (Million yen)

Business Segment	First six-month period of consolidated FY2025 (January 1, 2025 to June 30, 2025)	First six-month period of consolidated FY2026 (January 1, 2026 to June 30, 2026)	Change (%)
Component Solutions	1,856	4,841	160.8
Transport Solutions	7,205	9,349	29.8
Accessibility Solutions	4,247	5,675	33.6
Others	697	490	(29.7)
Corporate or elimination	(4,700)	(4,597)	-
Total	9,305	15,759	69.4

[Component Solutions Business]

Orders received for component solutions increased by ¥9,904 million, or 26.0%, year-on-year to ¥47,990 million. Sales increased by ¥8,700 million, or 23.6% to ¥45,521 million and operating income increased by ¥2,985 million or 160.8% to ¥4,841 million.

Sales of precision reduction gears increased year-on-year due to favorable demand for industrial robots mainly from automobile manufacturers in China and South Korea and general industries.

[Transport Solutions Business]

Orders received for transport solutions increased by ¥27,086 million, or 52.8%, year-on-year to ¥78,420 million. Sales increased by ¥7,955 million, or 17.1% to ¥54,422 million and operating income increased by ¥2,144 million, or 29.8% to ¥9,349 million.

Sales of railroad vehicle equipment remained at the same level as the same period of the previous fiscal year due to steady demand in the domestic market and for subway in China, despite a decrease in European sales due to the sale of a subsidiary in Europe.

Sales of aircraft equipment increased year-on-year due to an increase in demand for commercial aircraft.

Sales of marine vessel equipment increased significantly year-on-year due to strong demand for new vessels, particularly in China, and MRO (Maintenance, Repair and Overhaul) demand.

Sales of commercial vehicle equipment increased year on year due to a gradual recovery in the domestic market.

[Accessibility Solutions Business]

Orders received for accessibility solutions increased by ¥9,771 million, or 19.1% year-on-year to ¥60,969 million. Sales increased by ¥6,413 million, or 12.2% to ¥58,998 million and operating income increased by ¥1,429 million, or 33.6% to ¥5,675 million.

Sales of the automatic doors business increased year-on-year due to strong demand for doors for overseas buildings and domestic platform doors, as well as the effect of foreign exchange rates.

[Others]

Orders received increased by ¥2,604 million, or 30.7% year-on-year to ¥11,098 million. Sales decreased by ¥1,061 million, or 14.3% to ¥8,459 million and operating income decreased by ¥207 million, or 29.7% to ¥490 million.

Sales of Packaging Machines increased year-on-year due to steady demand for capital investment primarily among domestic food manufacturers.

Reference: Information by region

[Net sales]

(Million yen)

	First six-month period of consolidated FY2025 (January 1, 2025 to June 30, 2025)	First six-month period of consolidated FY2026 (January 1, 2026 to June 30, 2026)	Change (%)
Japan	74,002	82,492	11.5
China	19,776	24,696	24.9
Other Asia	8,695	10,699	23.0
North America	11,436	14,523	27.0
Europe	28,023	32,987	17.7
Other regions	1,340	2,004	49.6
Total	143,272	167,401	16.8

Notes: Net sales are classified by country or region based on the location of the buyer.

2) Income before tax (excluding discontinued operations)

Financial income came to ¥749 million mainly due to foreign exchange gains, etc. Financial costs were ¥637 million mainly due to interest expenses. Equity in earnings of affiliates was ¥1,488 million. As a result, interim profit before tax increased by ¥8,613 million year-on-year to ¥17,359 million.

3) Net income attributable to owners of the parent (including discontinued operations)

As a result, net income attributable to owners of the parent, after deducting income tax expense which is related to the continued operations of ¥5,670 million, net income from discontinued operations of ¥1,359 million, and net income attributable to non-controlling interests of ¥533 million, increased by ¥5,814 million year-on-year to ¥12,515 million. Basic earnings per share decreased by ¥51.02 to ¥106.78.

(2) Analysis of Financial Position

1) Assets, liabilities and equity

(Million yen)

	As of the end of the previous consolidated fiscal year (December 31, 2025)	As of the end of the first six-month period of the current consolidated fiscal year (June 30, 2026)	Change
Total assets	466,632	456,867	(9,765)
Liabilities	176,264	160,025	(16,239)
Equities	290,368	296,842	6,473

[Assets]

Total assets as of June 30, 2026 were ¥456,867 million, a decrease of ¥9,765 million from December 31, 2025, consisting of ¥237,533 million in current assets and ¥219,334 million in non-current assets. The key contributing positive factors were an increase of ¥26,243 million in cash and cash equivalents, an increase of ¥8,947 million in investments accounted for using the equity method, and an increase of ¥5,031 in inventories. The main contributing negative factor were a decrease of ¥43,665 million in assets held for sale and a decrease of ¥9,658 in trade receivables.

[Liabilities]

Total liabilities as of June 30, 2026 were ¥160,025 million, a decrease of ¥16,239 million from December 31, 2025, reflecting ¥128,071 million in current liabilities and ¥31,955 million in non-current liabilities. The main contributing positive factor was an increase of ¥8,451 million in borrowings under current assets. The main contributing negative factors were a decrease of ¥12,256 million in liabilities directly related to assets held for sale, a decrease of ¥10,009 million in borrowings under long-term liabilities, and a decrease of ¥5,199 million in operating payables.

[Equity]

Total equity as of June 30, 2026 stood at ¥296,842 million. Equity attributable to owners of the parent was ¥284,971 million, an increase of ¥11,505 million from December 31, 2025. The main contributing positive factors were the net income attributable to owners of the parent of ¥12,515 million and an increase of ¥4,829 million in other components of equity due to exchange differences on foreign operations. Meanwhile, the main decreasing factor was a decrease in retained earnings of ¥4,706 million due to dividend payment and a decrease of ¥1,297 million in other components of equity related to the disposal group held for sale.

2) Status of cash flows

(Million yen)

	First six-month period of consolidated FY2025 (January 1, 2025 to June 30, 2025)	First six-month period of consolidated FY2026 (January 1, 2026 to June 30, 2026)
Cash flow from operating activities	20,327	22,029
Cash flow from investing activities	(10,253)	5,202
Free cash flow	10,074	27,231
Cash flow from financing activities	4,509	(8,460)

Cash and cash equivalents (hereinafter, “cash”) on a consolidated basis as of June 30, 2026 totaled ¥99,583 million, an increase of ¥26,243 million from December 31, 2025, as cash gained from operating activities and proceeds from sales of shares of subsidiaries resulting in change in the scope of consolidation was mainly appropriated to capital expenditure and dividend payments.

[Cash flows from operating activities]

Net cash generated from operating activities for the first six-month period of the current fiscal year totaled ¥22,029 million. The main factors for increases were non-interest income items such as interim income, depreciation and amortization, and a decrease in trade receivables. The main factors for decreases were an increase in inventories, a decrease in trade payables, and the payment of the income tax.

[Cash flows from investing activities]

Net cash used in investing activities for the first six-month period of the current fiscal year amounted to ¥5,202 million. The main factors for increases were proceeds from sales of shares of subsidiaries resulting in change in scope of consolidation.

[Cash flows from financing activities]

Net cash used in financing activities for the first six-month period of the current fiscal year totaled ¥8,460 million. The main factors for decrease was dividend payments.

(3) Explanation on Forecasts for Consolidated Operating Results and Other Future Projections

The consolidated earnings forecast for the fiscal year ending December 2026, announced on April 30, 2026, is expected to exceed the previous forecast. This is mainly due to increased demand in the precision reduction gears business, the automatic door business, and the marine vessels equipment business as well as the favorable exchange rate effect. Operating income, income before tax, and net income attributed to owners of the parent are also expected to surpass the previous forecast due to sales increase in each business, cost control measures, and an increase in equity in earnings of affiliates. Therefore, we have revised the consolidated earnings forecast. The differences from the consolidated earnings forecast announced on April 30, 2026, are as follows.

Full-year Forecasts for consolidated FY2026 (January 1, 2026 to December 31, 2026)

	Sales	Operating income	Income before tax	Net income attributable to owners of the parent	Total Basic earnings per share
	Million yen	Million yen	Million yen	Million yen	Yen
Previous announced forecasts (A) (Announced on April 30, 2026)	327,000	27,700	28,600	18,600	158.72
Current forecasts (B)	344,000	32,600	36,300	24,100	206.20
Change (B-A)	17,000	4,900	7,700	5,500	-
Rate of Change (%)	5.2	17.7	26.9	29.6	-
(Reference) Previous Year's results	307,912	20,955	21,982	15,288	128.15

Segment Information

1) Net sales

(Million yen)

	Component Solutions	Transport Solutions	Accessibility Solutions	Others	Corporate or elimination	Total
Previous announced forecasts (A) (Announced on April 30, 2026)	88,600	107,600	110,800	20,000	-	327,000
Revised forecasts (B)	95,300	112,700	117,100	18,900	-	344,000
Change (B-A)	6,700	5,100	6,300	(1,100)	-	17,000
Rate of Change (%)	7.6	4.7	5.7	(5.5)	-	5.2
(Reference) Previous Year's results	79,325	100,473	110,668	17,445	-	307,912

2) Operating income

(Million yen)

	Component Solutions	Transport Solutions	Accessibility Solutions	Others	Corporate or elimination	Total
Previous announced forecasts (A) (Announced on April 30, 2026)	7,000	18,100	10,100	2,800	(10,300)	27,700
Revised forecasts (B)	9,700	19,400	10,700	2,600	(9,800)	32,600
Change (B-A)	2,700	1,300	600	(200)	500	4,900
Rate of Change (%)	38.6	7.2	5.9	(7.1)	-	17.7
(Reference) Previous Year's results	5,420	13,698	9,539	2,194	(9,897)	20,955

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2. Summary of Consolidated Financial Statements for the First Six-month Period and Note Thereto

(1) Summary of Consolidated Statement of Financial Position for the First Six-month Period

(Million yen)

	Note No.	End of consolidated FY2025 (as of December 31, 2025)	End of the first six-month period of consolidated FY2026 (as of June 30, 2026)
Assets			
Current assets			
Cash and cash equivalents		73,340	99,583
Trade receivables		75,421	65,763
Contract assets		3,207	3,303
Other receivables		1,524	2,467
Inventories		52,838	57,870
Other financial assets		715	3,843
Other current assets		5,715	4,704
Subtotal		212,761	237,533
Assets held for sale		43,665	-
Total current assets		256,426	237,533
Non-current assets			
Property, plant and equipment		101,683	99,601
Intangible assets		13,477	12,735
Right-of-use asset		12,822	12,367
Goodwill		25,817	26,111
Investment property		9,143	9,793
Investments accounted for using the equity method		24,976	33,924
Other financial assets		17,082	20,051
Deferred tax assets		4,381	3,742
Other non-current assets		826	1,009
Total non-current assets		210,206	219,334
Total assets		466,632	456,867

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(Million yen)

	Note No.	End of consolidated FY2025 (as of December 31, 2025)	End of the first six-month period of consolidated FY2026 (as of June 30, 2026)
Liabilities and equity			
Liabilities			
Current liabilities			
Operating payables		45,161	39,961
Contract liabilities		13,111	11,842
Borrowings		34,946	43,397
Other payables		6,848	12,713
Income taxes payables		6,462	5,352
Provision		3,497	2,417
Lease liabilities		3,609	3,535
Other financial liabilities		29	27
Other current liabilities		8,757	8,827
Subtotal		122,421	128,071
Liabilities directly associated with assets held for sale		12,256	-
Total current liabilities		134,677	128,071
Non-current liabilities			
Borrowings		10,039	30
Lease liabilities		11,202	10,729
Liabilities concerning retirement Benefit		6,454	6,460
Deferred tax liabilities		8,303	8,224
Other financial liabilities		898	852
Provision		140	140
Other non-current liabilities		4,551	5,519
Total non-current liabilities		41,587	31,955
Total liabilities		176,264	160,025
Equity			
Capital stock		10,000	10,000
Share premium		14,969	15,011
Retained earnings		219,443	227,275
Treasury shares		(3,008)	(2,908)
Other components of equity		30,764	35,592
Other components of equity related to disposal groups held for sale		1,297	-
Equity attributable to owners of the parent		273,466	284,971
Non-controlling interests		16,902	11,870
Total equity		290,368	296,842
Total liabilities and equity		466,632	456,867

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(2) Summary of Consolidated Statements of Income and Consolidated Statements of Comprehensive Income for the First Six-month Period

Summary of Consolidated Statements of Income

First Six-month Period

(Million yen)

	Note No.	First six-month period of consolidated FY2025 (January 1, 2025 to June 30, 2025)	First six-month period of consolidated FY2026 (January 1, 2026 to June 30, 2026)
Continuing Operations			
Net sales	4	143,272	167,401
Cost of sales		(100,298)	(115,180)
Gross profit		42,975	52,221
Other income		656	1,289
Selling, general and administrative expense		(34,215)	(37,314)
Other expenses		(110)	(438)
Operating income	4	9,305	15,759
Financial income		223	749
Financial costs		(833)	(637)
Equity in earnings (losses) of affiliates		50	1,488
Income before tax		8,745	17,359
Income tax expenses		(2,423)	(5,670)
Income from continuing operations		6,323	11,689
Discontinued operations			
Income from discontinued operations	5	1,122	1,359
Net income		7,445	13,047

Net income attributable to			
Owners of the parent		6,701	12,515
Non-controlling interests		744	533
Net income		7,445	13,047

Net income per share			
Basic earnings per share (Yen)			
Continuing operations		49.86	95.19
Discontinued operations		5.90	11.59
Basic earnings per share (Yen)		55.76	106.78
Diluted earnings per share (Yen)			
Continuing operations		49.86	95.19
Discontinued operations		5.90	11.59
Diluted earnings per share (Yen)		55.76	106.78

Summary of Consolidated Statements of Comprehensive Income
First Six-month Period

(Million yen)

	Note No.	First six-month period of consolidated FY2025 (January 1, 2025 to June 30, 2025)	First six-month period of consolidated FY2026 (January 1, 2026 to June 30, 2026)
Net income		7,445	13,047
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Net changes in financial assets measured at fair value through other comprehensive income		890	2,322
Total components that will not be reclassified to profit or loss		890	2,322
Components that will be reclassified to profit or loss			
Exchange differences on foreign operations		(3,211)	1,772
Total components that will be reclassified to profit or loss		(3,211)	1,772
Total other comprehensive income after taxes		(2,321)	4,093
Total comprehensive income		5,124	17,141

Comprehensive income attributable to			
Owners of the parent		5,400	16,073
Non-controlling interests		(276)	1,067
Total comprehensive income		5,124	17,141

(Translation)
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(3) Summary of Consolidated Statement of Changes in Equity for the First Six-month Period

First six-month period of current consolidated fiscal year (January 1, 2025 to June 30, 2025)

(Million yen)	Note No.	Equity attributable to owners of the parent			
		Capital stock	Share premium	Retained earnings	Treasury shares
Balance as of January 1, 2025		10,000	14,998	225,269	(3,638)
Net income (loss)		-	-	6,701	-
Other comprehensive income		-	-	-	-
Total comprehensive income		-	-	6,701	-
Acquisition, sales, etc. of treasury shares		-	-	(3)	204
Dividends		-	-	(4,826)	-
Change in the scope of consolidation		-	-	-	-
Change in interest in a controlled subsidiary		-	28	-	-
Transfer from other components of equity to retained earnings		-	-	204	-
Share-based compensation Transactions		-	51	-	-
Total transactions with owners, etc.		-	79	(4,626)	204
Balance as of June 30, 2025		10,000	15,077	227,344	(3,434)

	Note No.	Equity attributable to owners of the parent				Non-controlling interests	Total equity
		Other components of equity			Total equity attributable to owners of the parent		
		Exchange differences on foreign operations	Valuation difference due to change in fair value	Total			
Balance as of January 1, 2025		21,183	4,747	25,930	272,559	17,185	289,744
Net income (loss)		-	-	-	6,701	744	7,445
Other comprehensive income		(2,183)	882	(1,301)	(1,301)	(1,020)	(2,321)
Total comprehensive income		(2,183)	882	(1,301)	5,400	(276)	5,124
Acquisition, sales, etc. of treasury share		-	-	-	200	-	200
Dividends		-	-	-	(4,826)	(720)	(5,546)
Change in the scope of consolidation		-	-	-	-	130	130
Change in interest in a controlled subsidiary		-	-	-	28	(67)	(39)
Transfer from other components of equity to retained earnings		-	(204)	(204)	-	-	-
Share-based compensation Transactions		-	-	-	51	-	51
Total transactions with owners, etc.		-	(204)	(204)	(4,546)	(657)	(5,203)
Balance as of June 30, 2025		19,000	5,425	24,425	273,412	16,252	289,665

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First six-month period of current consolidated fiscal year (January 1, 2026 to June 30, 2026)

(Million yen)

	Note No.	Equity attributable to owners of the parent					
		Capital stock	Share premium	Retained earnings	Treasury shares	Other components of equity	
						Exchange differences on foreign operations	Valuation difference due to change in fair value
Balance as of January 1, 2026		10,000	14,969	219,443	(3,008)	24,948	5,816
Net income (loss)		-	-	12,515	-	-	-
Other comprehensive income		-	-	-	-	1,237	2,321
Total comprehensive income		-	-	12,515	-	1,237	2,321
Acquisition, sales, etc. of treasury shares		-	-	(5)	100	-	-
Dividends		-	-	(4,706)	-	-	-
Change in the scope of consolidation		-	-	-	-	1,297	-
Transfer from other components of equity to retained earnings		-	-	27	-	-	(27)
Share-based compensation Transactions		-	42	-	-	-	-
Total transactions with owners, etc.		-	42	(4,683)	100	1,297	(27)
Balance as of June 30, 2026		10,000	15,011	227,275	(2,908)	27,482	8,110

	Note No.	Equity attributable to owners of the parent			Non-controlling interests	Total equity
		Other components of equity	Other components of equity related to disposal groups held for sale	Total equity attributable to owners of the parent		
		Total				
Balance as of January 1, 2026		30,764	1,870	273,466	16,902	290,368
Net income		-	-	12,515	533	13,047
Other comprehensive income		3,558	-	3,558	535	4,093
Total comprehensive income		3,558	-	16,073	1,067	17,141
Acquisition, sales, etc. of treasury shares		-	-	96	—	96
Dividends		-	-	(4,706)	△614	(5,320)
Change in the scope of consolidation		1,297-	(1,297)	-	△5,485	(5,485)
Transfer from other components of equity to retained earnings		(27)	-	-	—	-
Share-based compensation Transactions		-	-	42	—	42
Total transactions with owners, etc.		1,270	(1,297))	(4,568)	△6,099	(10,667)
Balance as of June 30, 2026		35,592	-	284,971	11,870	296,842

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(4) Summary of Consolidated Statements of Cash Flows for the First Six-month Period

(Million yen)

	Note No.	First six-month period of consolidated FY2025 (January 1, 2025 to June 30, 2025)	First six-month period of consolidated FY2026 (January 1, 2026 to June 30, 2026)
Cash flow from operating activities			
Net income (loss)		6,323	11,689
Net income from discontinued operations		1,122	1,359
Depreciation and amortization		8,837	8,583
Increase (decrease) in assets and liabilities concerning retirement benefits		(24)	(33)
Interest and dividend income		(246)	(267)
Interest expenses		383	554
Loss (gain) on valuation of investment securities		3	(67)
Equity in (earnings) losses of affiliates		(50)	(1,488)
Loss (gain) on sales and disposal of non-current Assets		2	27
Income tax expense		2,810	6,268
Decrease (increase) in trade receivables, contract assets and contract liabilities		14,871	9,388
Decrease (increase) in inventories		(5,645)	(4,557)
Increase (decrease) in trade payables		(5,683)	(6,000)
Increase (decrease) in consumption taxes receivable or payable		886	1,251
Other		(1,094)	919
Subtotal		22,495	27,626
Interest received		178	176
Dividend received		437	598
Interest paid		(363)	(522)
Government grant received		—	1,070
Income taxes paid		(2,420)	(6,919)
Cash flow from operating activities		20,327	22,029
Cash flow from investing activities			
Decrease (increase) in time deposits		(2,005)	(2,896)
Purchase of property, plant and equipment		(7,020)	(2,400)
Purchase of intangible assets		(1,309)	(1,239)
Payments for acquisition of shares of subsidiaries resulting in change in the scope of consolidation		(269)	—
Proceeds from acquisition of shares of subsidiaries resulting in change in the scope of consolidation		—	11,930
Other		350	(193)
Cash flow from investing activities		(10,253)	5,202
Cash flow from financing activities			
Net increase (decrease) in short-term loans payable		12,088	(1,651)
Repayment of long-term loans payable		(117)	(14)
Payments for lease liabilities		(1,941)	(2,079)
Net decrease (increase) in treasury shares		66	54
Dividends paid		(4,824)	(4,705)
Dividends paid to non-controlling interests		(678)	(64)
Other		(86)	—
Cash flow from financing activities		4,509	(8,460)
Increase (decrease) in cash and cash equivalents		14,583	18,771
Cash and cash equivalents at beginning of the term		74,476	73,340
Effect of exchange rate changes on cash and cash equivalents		(1,885)	1,197
Increase (decrease) in cash and cash equivalents included in disposal groups classified as held for sale		—	6,274
Cash and cash equivalents at end of the term		87,174	99,583

(5) Notes on the Summary of Consolidated Financial Statements for the First Six-month Period

1. Notes Relating to the Going Concern Assumption
   None

2. Critical Accounting Policies
   The accounting policies that our group applies in these interim consolidated financial statements are the same as those applied in the consolidated financial statements for the previous fiscal year, except for the following:
   Income tax expense for the first six-month of the current fiscal year is calculated using the estimated average annual effective tax rate.

3. Changes in presentation
   In accordance with IFRS 5, the Company has classified the hydraulic equipment business as a discontinued operation. AS a result, certain reclassifications have been made to the consolidated statements of operations, consolidated statements of cash flows and related notes to the consolidated financial statements for the second quarter of the previous fiscal year.

4. Business Segments
   (1) Summary of reportable segments
   The Group’s reportable segments are components of the Group about which separate financial statement is available that is evaluated regularly at the Board of Directors’ meetings in deciding how to allocate the management resources and in assessing performance.
   The Group classifies its business segments into the following three reportable segments, based on the similarity of business models: 1) the “Component Solutions Business;” 2) the “Transport Solutions Business;” and 3) the “Accessibility Solutions Business.”
   The main lines of business of each reportable segment are as below.

Business Segment	Main lines of business
Components Solutions business	Design, manufacture, sale, maintenance and repair of industrial robot components.
Transport Solutions business	Design, manufacture, sale, maintenance and repair of brake equipment and automatic doors for rolling stock, aircraft parts, automobile brake equipment and drive control equipment, marine control equipment and other components
Accessibility Solutions business	Design, manufacture, sale, installation, maintenance and repair of automatic door systems for buildings and general industries, platform safety equipment, etc., and parts thereof

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(2) Information on reportable segments

I. First six-month period ended June 30, 2025 (January 1, 2025 to June 30, 2025)

(Million yen)

	Reportable Segments				Others	Total	Adjustments	Amount stated in summary of consolidated statements of income
	Component Solutions	Transport Solutions	Accessibility Solutions	Total				
Net sales								
Sales to external customers	36,821	46,467	52,585	135,873	7,399	143,272	-	143,272
Inter-segment sales	270	805	2	1,077	12	1,090	(1,090)	-
Total sales	37,091	47,272	52,587	136,951	7,411	144,362	(1,090)	143,272
Segment income (Operating income)	1,856	7,205	4,247	13,308	697	14,005	(4,700)	9,305
Financial income	-							223
Financial costs	-							(833)
Equity in earnings of affiliates	-							50
Income before tax	-							8,745

Notes: 1. “Others” is a business segment that is not a reportable segment and consists of businesses that are engaged in the design, manufacture, sale, maintenance and repair of packaging machines, three-dimensional model production device, machine tools, and components thereof.
2. Adjustment to sales is as a result of eliminations of inter-segment transactions.
3. Adjustment to segment income (operating income) is total profit/loss, etc. that are not allocated to the respective segments.

II. First six-month period ended June 30, 2026 (January 1, 2026 to June 30, 2026)

(Million yen)

	Reportable Segments				Others	Total	Adjustments	Amount stated in summary of consolidated statements of income
	Component Solutions	Transport Solutions	Accessibility Solutions	Total				
Net sales								
Sales to external customers	45,521	54,422	58,998	158,942	8,459	167,401	-	167,401
Inter-segment sales	416	963	7	1,386	9	1,395	(1,395)	-
Total sales	45,937	55,385	59,006	160,328	8,468	168,796	(1,395)	167,401
Segment income (Operating income)	4,841	9,349	5,675	19,865	490	20,356	(4,597)	15,759
Financial income	-							749
Financial costs	-							(637)
Equity in earnings of affiliates	-							1,488
Income before tax	-							17,359

Notes:
1.“Others” is a business segment that is not a reportable segment and consists of businesses that are engaged in the design, manufacture, sale, maintenance and repair of packaging machines, three-dimensional model production devices and components thereof.
2.Adjustment to sales is as a result of eliminations of inter-segment transactions.
3.Adjustment to segment income (operating income) is total profit/loss, etc. that are not allocated to the respective segments.

5. Discontinued operations

(1) Overview of discontinued operations

On July 31, 2025, in accordance with the share transfer agreement concluded with Comer Industries S.p.A. for the hydraulic equipment business of the Company and its consolidated subsidiaries, on December 31, 2025, we consolidated the business into a newly established wholly owned subsidiary (Comtesco Corporation) through an absorption-type company split, and completed the transfer of 70% of the outstanding shares of Comtesco Corporation on January 1, 2026.Accordingly, the hydraulic equipment business has been classified as discontinued operations for the first half of the previous fiscal year. Accordingly, the Hydraulic Equipment Business has been classified as a discontinued operation.

(2) Profit and loss of discontinued operations

(Million yen)

	First six-month period of consolidated FY2025 (January 1, 2025 to June 30, 2025)	First six-month period of consolidated FY2026 (January 1, 2026 to June 30, 2026)
Discontinued operations		
Revenue	21,295	1,957
Expense	(19,785)	-
Pre-tax profit from discontinued operations	1,510	1,957
Income tax expense	(388)	(598)
Net income from discontinued operations	1,122	1,359

(NOTE) In the current interim consolidated accounting period, income of ¥1.869 billion recognized mainly from the realization of exchange differences on translating foreign operations associated with the transfer of shares of Comer Industries S.p.A. is included.

(3) Attribution of net income

(Million yen)

	First six-month period of consolidated FY2025 (January 1, 2025 to June 30, 2025)	First six-month period of consolidated FY2026 (January 1, 2026 to June 30, 2026)
Owners of the parent company		
Net income from continuing operations	5,992	11,156
Net income from discontinued operations	709	1,359
Total	6,701	12,515
Minority interest		
Net income from continuing operations	331	533
Net income from discontinued operations	413	-
Total	744	533

(4) Cash flows of discontinued operations

(Million yen)

	First six-month period of consolidated FY2025 (January 1, 2025 to June 30, 2025)	First six-month period of consolidated FY2026 (January 1, 2026 to June 30, 2026)
Cash flows from operating activities	1,762	—
Cash flows from investing activities	(1,310)	11,530
Cash flows from financing activities	(411)	—-
Total	41	11,530

6. Significant subsequent events

(Purchase and retirement of treasury stock)

The Company resolved at its Board of Directors, at a meeting held on July 31, 2026, to set the maximum allowance for acquisition of own shares, pursuant to Article 156 of the Companies Act as applied pursuant to Article 165, Paragraph 3 of the same act and to cancel treasury shares pursuant to Article 178 of the Companies Act.

(1) Reason for Conducting the Share Repurchase

We will increase shareholder value per share and repurchase and retire treasury stock to improve capital efficiency.

(2) Contents of matters pertaining to the acquisition

① Class of shares to be acquired: Our common share of the Company

② Total number of shares which can be acquired: Up to 4 million shares
(Percentage of the total number of issued shares (excluding treasury stare) 3.40%)

③ Total amount of shares acquisition cost:　Up to 15 billion yen

④ Acquisition period: August 3, 2026 to November 30, 2026

⑤ Method of acquisition: Open market purchase on the Tokyo Stock Exchange

(3) Details of retirement

① Class of shares to be cancelled: Our common share of the Company

② Number of shares to be cancelled: All the shares acquired as per 2 above

③ Scheduled date for the cancellation: December 15, 2026

3. Other Information
(1) Order Backlog by Business Segment

Reportable Segments	As of the end of the first six-month period of consolidated FY2025 (June 30, 2025)		As of the end of the first six-month period of consolidated FY2026 (June 30, 2026)	
	Amount (million yen)	% of total	Amount (million yen)	% of total
Component Solutions	17,828	10.5	22,135	10.5
Transport Solutions	96,207	56.4	124,197	58.8
Accessibility Solutions	45,939	26.9	49,773	23.6
Others	10,602	6.2	15,026	7.1
Total	170,576	100.0	211,132	100.0

Note: On July 31, 2025, in accordance with the share transfer agreement concluded with Comer Industries S.p.A. for the hydraulic equipment business of the Company and its consolidated subsidiaries, on December 31, 2025, we consolidated the business into a newly established wholly owned subsidiary (Comtesco Corporation) through an absorption-type company split, and completed the transfer of 70% of the outstanding shares of Comtesco Corporation on January 1, 2026. As a result, Comtesco Corporation became our equity-method affiliate. In addition, given that the hydraulic equipment business was classified as discontinued operations in the previous fiscal year, the amount of continuing operations, excluding discontinued operations, is presented for the order backlog at the end of the second quarter of the previous fiscal year.