



(English Translation)

December 12, 2025

To whom it may concern

Company name: Nabtesco Corporation  
Representative: Representative: Kazumasa Kimura,  
Representative Director,  
President & CEO  
(Securities code: 6268;  
Prime Section of the Tokyo Stock Exchange)  
Contact: Yasushi Minegishi  
General Manager, Corporate Communications  
Department  
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**(Amendment to and Progress of Previously Disclosed Matters)**  
**Notice Concerning the Company Split (Simplified Absorption-Type Company Split)**  
**of the Hydraulic Equipment Business and**  
**the Execution of the Share Purchase Agreement and the Shareholders' Agreement**  
**with Comer Industries S.p.A.**

As previously disclosed in the notice dated July 31, 2025 “Notice Concerning the Company Split (Simplified Absorption-Type Company Split) of the Hydraulic Equipment Business and the Execution of the Share Purchase Agreement and the Shareholders’ Agreement with Comer Industries S.p.A.” and in the notice dated October 23, 2025 “ (Amendment to Previously Disclosed Matters) Notice Concerning the Company Split (Simplified Absorption-Type Company Split) of the Hydraulic Equipment Business and the Execution of the Share Purchase Agreement and the Shareholders’ Agreement with Comer Industries S.p.A.,” Nabtesco Corporation (the “Company”) and Comer Industries S.p.A. executed the Share Purchase Agreement on July 31, 2025, and the Company and Comtesco Corporation executed the Absorption-Type Company Split Agreement on September 17, 2025. The Company hereby announces that its Board of Directors held on December 11, 2025 resolved to change the closing date of the Share Transfer as follows (the “Change”) and that regarding other matters previously disclosed, the partial contents have been finalized.

Unless otherwise defined herein, the meaning of each term used in this notice shall have the same meaning as provided in the notice dated July 31, 2025 and the notice dated October 23, 2025, mentioned above.

## Particulars

### I. Change of the Closing Date of the Share Transfer

Original	Amended
December 2025 (scheduled)	January 2026 (scheduled)

### II. Reason for the Change

The Company has been preparing for the closing, but due to delay in procedures relating to obtaining permits and approvals, which are part of the conditions precedent of the agreement, it has decided to change the closing date of the Share Transfer.

### III. Details of Revisions and Progress

The revised or finalized sections are displayed with underlines for your reference.

<Before Revision and Progress>

### III. Timetable for the Absorption-Type Company Split and the Share Transfer

Date of the Board of Directors' resolution	July 31, 2025
Date of the execution of the Share Purchase Agreement and the Shareholders' Agreement	July 31, 2025
Date of the execution of the Absorption-Type Company Split Agreement	September 17, 2025
Effective Date of the Absorption-Type Company Split	December 2025 (scheduled)
Closing Date of the Share Transfer	<u>December 2025 (scheduled)</u>

### VI. Details of the Absorption-Type Company Split

#### 3. Overview of the Succeeding Company (the New Company) (scheduled)

(1)	Name	Comtesco Corporation
(2)	Location	Tarui-cho, Fuwa-gun, Gifu
(3)	Job title and Name of Representative	Kiyoshi Ando, Representative Director & CEO
(4)	Description of business	Manufacture and sales of construction machinery equipment, etc.
(5)	Stated capital	<u>To be determined</u>
(6)	Date of incorporation	<u>September 2025</u>
(7)	Number of issued shares	99 shares (at the time of incorporation)
(8)	Fiscal year end	December 31
(9)	Major shareholders and shareholding ratios	Nabtesco Corporation: 100% (at the time of incorporation)

(10)	Relationship between the Company and the New Company	
	Capital relationship	The Company <u>will own</u> 100% of the issued shares of the New Company.
	Personnel relationship	<u>To be determined</u>
	Business relationship	Not applicable
	Related party relationship	The New Company is a consolidated subsidiary of the Company, and it constitutes a related party of the Company.

Note: The New Company is scheduled to be incorporated in September 2025. Therefore, it has not yet completed a fiscal year.

<After Revision and Progress>

### III. Timetable for the Absorption-Type Company Split and the Share Transfer

Date of the Board of Directors' resolution	July 31, 2025
Date of the execution of the Share Purchase Agreement and the Shareholders' Agreement	July 31, 2025
Date of the execution of the Absorption-Type Company Split Agreement	September 17, 2025
Effective Date of the Absorption-Type Company Split	December 2025 (scheduled)
Closing Date of the Share Transfer	<u>January 2026 (scheduled)</u>

### VI. Details of the Absorption-Type Company Split

#### 3. Overview of the Succeeding Company (the New Company)

(1)	Name	Comtesco Corporation
(2)	Location	Tarui-cho, Fuwa-gun, Gifu
(3)	Job title and Name of Representative	Kiyoshi Ando, Representative Director & CEO
(4)	Description of business	Manufacture and sales of construction machinery equipment, etc.
(5)	Stated capital	<u>99 yen</u>
(6)	Date of incorporation	<u>August 2025</u>
(7)	Number of issued shares	99 shares (at the time of incorporation)
(8)	Fiscal year end	December 31
(9)	Major shareholders and shareholding ratios	Nabtesco Corporation: 100% (at the time of incorporation)
(10)	Relationship between the Company and the New Company	
	Capital relationship	The Company <u>owns</u> 100% of the issued shares of the New Company.
	Personnel relationship	<u>The Company has dispatched two directors.</u>

	Business relationship	Not applicable
	Related party relationship	The New Company is a consolidated subsidiary of the Company, and it constitutes a related party of the Company.

Note: The New Company has been incorporated in August 2025. Therefore, it has not yet completed a fiscal year.

#### IV. Future Outlook

The impact of the Change on the Company's operating results for the current fiscal year is expected to be minor. We will promptly notify any event that requires disclosure.

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