



(English Translation)

January 5, 2026

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)
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(Progress of Previously Disclosed Matters)
**Notice Concerning the Completion of Company Split (Simplified Absorption-Type
Company Split) of the Hydraulic Equipment Business and
the Share Transfer to 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.”, 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.” and in the notice dated December 12, 2025 “(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.” Nabtesco Corporation (the “Company”) hereby announces that the completion of the company split related transaction on December 31, 2025 and the completion of the share transfer to Comer industries S.p.A. on January 1, 2026.

Particulars

I. Outline

The Company transfer the Hydraulic Equipment Business to the New Company, Comtesco Corporation, which established fully owned subsidiary of the Company, by way of absorption-type company split, and 70% of issued share in the Comtesco Corporation to Comer Industries S.p.A.

II. Closing Date of the Share Transfer

January 1, 2026

III. Future Outlook

The impact of the completion 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.

End