



October 31, 2016

To whom it may concern,

Company name: Nabtesco Corporation  
Representative: Kazuaki Kotani, Representative Director, President & CEO  
(Code: 6268, 1st Section of TSE)  
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### **Announcement on Concerning Voluntary Application of International Financial Reporting Standards (IFRS)**

Nabtesco Corporation (hereinafter, “the Company”) hereby announces that it will voluntarily adopt International Financial Reporting Standards (“IFRS”) from FY2017/12 instead of the Japanese Generally Accepted Accounting Principles (“Japanese GAAP”) it has currently used for its consolidated financial statements as well as its consolidated financial reports pursuant to the Companies Act of Japan.

The Company has decided the adoption in order to improve the international comparability of its financial information through unification of accounting standard in its group, and to enhance communication with its shareholders, investors and other stakeholders.

(Reference) Disclosure schedule for voluntary application of IFRS

#### **(Japanese GAAP to be applied)**

February, 2017    Announcement of Consolidated financial results for the fiscal year ending December 2016  
March, 2017     Securities report (yuka shoken hokokusho) for the fiscal year ending December 2016

#### **(IFRS to be applied)**

April, 2017     Announcement of the First Quarter Consolidated financial results for the fiscal year ending  
December 2017  
May, 2017      Financial report for the First Quarter for the fiscal year ending December 2017