

Financial Data for Reference

May 8, 2015

Reference Data associated with Business Segment ending December 31, 2015 (Based on Twelve Months)

Nabtesco is scheduled to change the closing date of fiscal year from March 31 to December 31 from this fiscal year. Therefore, in terms of earnings forecast for this fiscal year which is disclosed in Summary of Financial Statements('TANSHIN' in Japanese), in the case of Nabtesco Corporation(parent company) and the other consolidated subsidiaries in Japan, the fiscal period shall be covering nine months from April 1,2015 to December 31,2015; in the case of overseas consolidated subsidiaries, the fiscal period shall be covering twelve months from January 1,2015 to December 31,2015.

Moreover, in order to make YoY comparison with the previous fiscal year '2015/3 Result' (as of March 31,2015), please see the following '2015/12 Estimates for Reference', which is calculated on a basis of twelve months for both domestic and overseas Nabtesco consolidated companies, over the same period of last fiscal year.

【Sales】 (Million yen)

Business Segment	2015/3 Result As of March 31,2015	2015/12 Estimates for Reference	Change (%)	2015/12 'TANSHIN' Basis
Precision Equipment	51,547	57,600	11.7	46,300
Transport Equipment	61,388	65,600	6.9	51,700
Aircraft and Hydraulic Equipment	47,857	53,600	12.0	45,700
Industrial Equipment	58,863	65,200	10.8	56,300
Total	219,657	242,000	10.2	200,000

【Operating Income】 (Million yen)

Business Segment	2015/3 Result As of March 31,2015	2015/12 Estimates for Reference	Change (%)	2015/12 'TANSHIN' Basis
Precision Equipment	8,356	9,200	10.1	6,500
Transport Equipment	11,355	12,000	5.7	9,200
Aircraft and Hydraulic Equipment	995	0	-	0
Industrial Equipment	2,908	3,500	20.4	2,200
Total	23,615	24,700	4.6	17,900