(English Translation)

October 23, 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 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.," 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 today resolved to change the effective date of the Absorption-Type Company Split and the closing date of the Share Transfer as follows (the "Change").

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 mentioned above.

Particulars

I. Change of the Effective Date of the Absorption-Type Company Split and the Closing Date of the Share Transfer

Original	Amended
October 2025 (scheduled)	December 2025 (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 effective date of the Absorption-Type Company Split and the closing date of the Share Transfer.

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	December 2025 (scheduled)

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.

End