(Translated)
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To whom it may concern

Company name: Nabtesco Corporation
Representative: Kazumasa Kimura, Representative Director
(Securities Code: 6268; Prime Section of the Tokyo Stock Exchange)
Contact: Yasushi Minegishi,
General Manager, Corporate Communication Department
(Tel: +81-3-5213-1134)

Notice of the Differences between FY2026 First Six-month of Financial Forecasts and its Financial Results and the Revision to FY2026 Financial Forecast

Nabtesco Corporation (hereinafter, "the Company") hereby announces that there are the differences between FY2026 first six-month consolidated forecasts, which announced on April 30, 2026 and the results, and FY2026 first six-month non-consolidated forecasts, which announced on February 12, 2026 and the results as follows.

Moreover, based on the current business conditions, the Company announces the revision of FY2026 financial forecast (consolidated and non-consolidated) as follows.

1. Differences between FY2026 first six-month of consolidated and non-consolidated financial forecasts and its financial results (January 1, 2026 to June 30, 2026)

(1) Differences between consolidated financial forecasts and financial results

(Million yen)

	Net sales	Operating income	Income before tax	Net income attributable to owners of the parent	Total basic earnings per share (Yen)
Previously announced forecasts (A) (Announced on April 30, 2026)	157,400	11,200	12,000	6,300	53.76
Results (B)	167,401	15,846	19,134	12,416	105.94
Change (B-A)	10,001	4,646	7,134	6,116	－
Rate of Change (%)	6.4	41.5	59.5	97.1	－
(Reference) Previous year's results	143,272	9,194	8,544	6,513	54.20

On July 31, 2025, in accordance with the share transfer agreement concluded with Comer Industries S.p.A. for the hydraulic equipment business of the Company and its consolidated subsidiaries, on December 31, 2025, we consolidated the business into a newly established wholly owned subsidiary (Comtesco Corporation) through an absorption-type company split, and completed the transfer of 70% of the outstanding shares of Comtesco Corporation on January 1, 2026. As a result, Comtesco Corporation became our equity-method affiliate.
In addition, following the classification of the hydraulic equipment business as a discontinued operation in the previous fiscal year, the amounts of continuing operations excluding discontinued operations are presented for net sales, operating income, and profit before income taxes for the first quarter of the previous fiscal year. Interim income and profit attributable to owners of the parent are presented as the sum of continuing operations and discontinued operations.

(2) Reason for the differences

Sales exceeded the previously announced forecast due to steady demand in automatic doors in overseas and platform doors in domestic in Automatic Doors Business, favorable demand for both industrial robots and general industries in Precision Reduction Gears Business, as well as for new shipbuilding primarily and MRO (Maintenance, Repair and Overhaul) in Marine Vessel Equipment Business, and FOREX impact in each business.

Operating income, income before tax and net income attributable to owners of the parent exceeded the previous announced forecast due to the sales increase in each business, cost recognition delay in headquarters, increase in equity in earnings of affiliates and others.

(3) Differences between non-consolidated financial forecast and financial results

(Million yen)

	Net sales	Ordinary income	Net income	Net income per share (Yen)
Previously announced forecasts (A) (Announced on February 12, 2026)	79,200	7,500	10,000	85.34
Results (B)	81,738	12,563	15,548	132.66
Change (B-A)	2,538	5,063	5,548	−
Rate of Change (%)	3.2	67.5	55.5	−

(4) Reason for the differences

Sales exceeded the previously announced forecast due to favorable demand for both industrial robots and general industries in Precision Reduction Gears Business. Ordinary income and net income exceeded the previous forecast due to the sales increase in each business, cost recognition delay in headquarters, increase of dividends income and others.

2. Revision to the full-year FY2026 financial forecast (January 1, 2026 to December 31, 2026)

(1) Revision to consolidated financial forecast

(Million yen)

	Net sales	Operating income	Income before tax	Net income attributable to owners of the parent	Total basic earnings per share (Yen)
Previously announced forecasts (A) (Announced on April 30, 2026)	327,000	27,700	28,600	18,600	158.72
Revised forecast (B)	344,000	32,600	36,300	24,100	206.20
Change (B-A)	17,000	4,900	7,700	5,500	−
Rate of Change (%)	5.2	17.7	26.9	29.6	−
(Reference) Previous year's results	307,912	20,726	21,656	15,695	131.56

(2) Reason for revision

Sales are expected to increase from the previous forecast mainly due to demand increase in Precision Reduction Gears, Automatic Doors Business, Marine Vessel Equipment Business and FOREX impact. Operating income, income before tax and net income attributable to owners of the parent are expected to exceed the previous forecast due to the sales increase in each business, cost control, increase in equity in earnings of affiliates and others.

The dividend for the fiscal year ending December 31, 2026 remains unchanged from the previous forecast.

(3) Revision to non-consolidated financial forecast

(Million yen)

	Net sales	Ordinary income	Net income	Net income per share (Yen)
Previously announced forecasts (A) (Announced on February 12, 2026)	165,200	11,000	13,400	114.35
Revised forecast (B)	170,700	18,600	20,200	172.83
Change (B-A)	5,500	7,600	6,800	―
Rate of Change (%)	3.3	69.1	50.7	―
(Reference) Previous year's results	177,112	14,612	11,823	99.11

(4) Reason for revision

Sales are expected to increase from the previous forecast mainly due to demand increase in Precision Reduction Gears.

Ordinary income and net income are expected to increase from the previous forecast due to the sales increase in each business, cost control, increase of dividends income and others.

【Referential information】

① Full-year forecast for consolidated FY2026 by segment (January 1, 2026 to December 31, 2026)

(Sales) (Million yen)

	Component solutions	Transport Solutions	Accessibility solutions	Others	Corporate or elimination	Total
Previously announced forecast (A) (Announced on April 30, 2026)	88,600	107,600	110,800	20,000	―	327,000
Revised forecast (B)	95,300	112,700	117,100	18,900	―	344,000
Change (B-A)	6,700	5,100	6,300	(1,100)	―	17,000
Rate of Change (%)	7.6	4.7	5.7	(5.5)	―	5.2
(Reference) Previous year's results	79,325	100,473	110,668	17,445	―	307,912

(Operating income) (Million yen)

	Component solutions	Transport Solutions	Accessibility solutions	Others	Corporate or elimination	Total
Previously announced forecast (A) (Announced on April 30, 2026)	7,000	18,100	10,100	2,800	(10,300)	27,700
Revised forecast (B)	9,700	19,400	10,700	2,600	(9,800)	32,600
Change (B-A)	2,700	1,300	600	(200)	500	4,900
Rate of Change (%)	38.6	7.2	5.9	(7.1)	―	17.7
(Reference) Previous year's results	5,420	13,586	9,085	2,194	(9,560)	20,726

*The above forecast figures are based on information available at the present time, and the actual performance may differ from the forecasted figures due to various factors in the future.

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