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Notice Regarding Reorganization of Domestic Group Companies (Simplified Absorption-Type Company Split) and Change in Trade Name of Subsidiary

Nippon Seiki Co., Ltd. (the “Company”) hereby announces that its Board of Directors resolved at a meeting held on July 1, 2026 to transfer its part of manufacturing functions to its wholly owned subsidiary, NS Advantech Co., Ltd., through an absorption-type company split with an effective date of October 1, 2026 (scheduled) (the “Absorption-Type Company Split”), as described below.

Since the absorption-type company split is a reorganization involving the Company and its wholly owned subsidiary, some disclosure items and details have been omitted from this announcement. The Company also announces that NS Advantech Co., Ltd. plans to change its trade name as of the effective date of the absorption-type company split.

1. Objectives of the Absorption-Type Company Split

Under its group vision of “Creating value for interfaces through connected technologies,” the Company Group conducts businesses centered on instruments for automobiles, motorcycles, construction machinery, and other vehicles and equipment, as well as the manufacture and sale of controllers for air-conditioning and housing equipment, coloring and processing of high-performance resin materials, automobile sales, and other businesses.

In particular, the business environment surrounding the automotive business, which is the Company Group’s core business, is undergoing a period of transformation, including the advancement of autonomous driving and electrification. In addition, there is an increasing need to respond to uncertainty surrounding global supply chains and geopolitical conditions. Under these circumstances, the Company Group is working to establish a business organization structure capable of responding appropriately to changes in the external environment, with the aim of strengthening the competitiveness of the entire Group.

As part of these efforts, the Company has decided to transfer its part of manufacturing functions to NS Advantech Co., Ltd. by means of an absorption-type company split. Through this measure, the Company will clarify the division of roles between headquarters functions and manufacturing functions, and will work to strengthen manufacturing functions and improve productivity.

As of the effective date of the absorption-type company split, the Company plans to change the trade name of the successor company, NS Advantech Co., Ltd., to NS East Co., Ltd.

2. Main Points of the Absorption-Type Company Split

(1) Schedule for the Absorption-Type Company Split

Absorption-Type Company Split approved by Board of Directors	July 1, 2026
Absorption-Type Company Split agreement signed	July 1, 2026
Scheduled effective date for Absorption-Type Company Split	October 1, 2026

Note: For the Company, this absorption-type company split meets the requirements for a simple absorption-type company split as stipulated in Article 784, Paragraph 2 of the Companies Act. Therefore, the absorption-type company split can be executed without approval by resolution at a general meeting of shareholders.

(2) Company Split method

The company split is a simplified absorption-type company split in which the Company will be the demerged company and NS Advantech Co., Ltd. will be the successor company.

(3) Details of allocation related to the Company Split

There will be no allocation of stocks or other assets in connection with this company split.

(4) Treatment of stock acquisition rights and bonds with stock acquisition rights in connection with the Company Split

With respect to the stock acquisition rights issued by the Company, no stock acquisition rights of NS Advantech Co., Ltd. will be delivered in connection with the absorption-type company split, and there will be no change to their terms and conditions.

(5) Decrease in capital, etc., as a result of the Company Split

There will be no change in the Company's capital as a result of the absorption-type company split.

(6) Rights and responsibilities to be succeeded by the successor company

NS Advantech Co., Ltd. will succeed to the assets, employment contracts, and other rights and obligations of the business subject to the absorption-type company split to the extent provided in the absorption-type company split agreement to be concluded between the Company and NS Advantech Co., Ltd.

(7) Expected fulfillment of obligations

It is believed that the Company and the successor company will fulfill their obligations after the effective date of the absorption-type company split.

3. Outline of the companies involved in this Absorption-Type Company Split

(1) Outline of the companies involved

(1)	Company name	Nippon Seiki Co., Ltd. (Absorption-type demerged company)	NS Advantech Co., Ltd. (Successor company in absorption-type split)
(2)	Business details	Manufacture and sale of instruments for automobiles, motorcycles, and general-purpose applications; operation panels for OA and information equipment; controllers for air-conditioning and housing equipment; EMS for high-density mounted circuit boards; and other products etc.	Manufacture of instruments for motorcycles and automobiles; resin molding; coloring and sale of resin materials; manufacture of electronic circuits for motorcycle and automobile instruments, controllers for home appliances
(3)	Establishment date	December 24, 1946	July 1, 1971
(4)	Head office address	2-2-34 Higashizao, Nagaoka-shi, Niigata	3-2-20 Jyooka, Nagaoka-shi, Niigata
(5)	Representative position and name	Keiichi Nagano, Representative Director and President	Toru Kayano, Representative Director and President
(6)	Capital	JPY 14,494 million	JPY 161 million
(7)	Shares outstanding	58,471,299 shares	323,600 shares

(8)	Fiscal year-end date	March 31	March 31
(9)	Major shareholders and equity stakes (as of March 31, 2026)	Honda Motor Co., Ltd. 6.53% Alps Alpine Co., Ltd. 5.21% THE CHASE MANHATTAN BANK, N.A. LONDONSECS LENDING OMNIBUS ACCOUNT 3.97% Nippon Seiki Co., Ltd. Employees' Shareholding Association 3.09% MUFG Bank, Ltd. 3.09%	Nippon Seiki Co., Ltd. 100.00%

Note: The Company's equity stakes of major shareholders are calculated excluding treasury shares.

(2) Financial conditions and operating results for the latest fiscal year

	Nippon Seiki Co., Ltd.	NS Advantech Co., Ltd.
Fiscal year	Fiscal year ended March 31, 2026	Fiscal year ended March 31, 2026
Net assets	JPY 113,287 million	JPY 9,789 million
Total assets	JPY 198,782 million	JPY 13,408 million
Net assets per share	JPY 1,970.16	JPY 30,252.65
Net sales	JPY 128,769 million	JPY 30,305 million
Operating profit	JPY 11,624 million	JPY 49 million
Ordinary profit	JPY 6,458 million	JPY 202 million
Net profit attributable to parent company shareholders	JPY 8,220 million	JPY 138 million
Net profit per share	JPY 30.90	JPY 426.90

(3) Description of business to be split

Manufacturing functions for instruments, electrical components, clocks, and related parts for automobiles, agricultural machinery, vessels, industrial machinery, and other applications, as well as manufacturing functions for sensors and sensor systems.

(4) Operating results of the business to be split

Since the business to be split consists of manufacturing functions and has no direct sales to external customers, there are no applicable items to state.

(5) Items and amounts of assets and liabilities to be split (as of May 31, 2026)

Assets to be split: Current assets: JPY 35 million; non-current assets: JPY 5,398 million; total: JPY 5,433 million

Liabilities to be split: None

Note: The figures above are as of May 31, 2026 and may differ from the actual amounts to be split.

4. Status of the demerged company and the successor company after the Company Split

• The Company (the demerged company)

There will be no changes to the Company's trade name, head office location, representative's title or name, nature of business (excluding the business subject to the Absorption-Type Company Split), capitalization, or fiscal accounting period.

• NS Advantech Co., Ltd. (the successor company)

Company name	NS Advantech Co., Ltd.
Head office address	3-2-20 Jyooka, Nagaoka-shi, Niigata
Representative position and name	Toru Kayano, Representative Director and President
Business details	Manufacture of instruments for motorcycles and automobiles; resin molding; coloring and sale of resin materials; manufacture of electronic circuits for motorcycle and automobile instruments, controllers for home appliances, and sensors etc.
Capital	JPY 161 million
Fiscal year-end date	March 31

5. Future outlook

Since the Absorption-Type Company Split targets the Company and its wholly owned subsidiary, its impact on the Company's consolidated business results will be minor.

6. Change of trade name

As of the effective date of the Absorption-Type Company Split, the trade name is scheduled to be changed from the current "NS Advantech Co., Ltd." to "NS East Co., Ltd."

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