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Summary of Business Results for the Six Months Ended September 30, 2025 [Japan GAAP] (Consolidated)

October 31, 2025

Company **NS TOOL CO., LTD.** Listed on the TSE
 Stock Code 6157 URL: <https://www.ns-tool.com/en/>
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 Expected date of filing of semi-annual report: November 12, 2025
 Expected starting date of dividend payment: December 1, 2025
 Preparation of supplementary financial document: Yes
 Results briefing: Yes

(Rounded down to million yen)

1. Consolidated business results for the six months ended September 2025 (April 1, 2025 through September 30, 2025)

(1) Consolidated results of operations (% change from the previous corresponding period)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended Sept. 2025	4,591	-1.4	761	-6.3	783	-3.8	543	-4.3
Six months ended Sept. 2024	4,654	5.4	812	8.1	814	5.9	568	12.0

(Note) Comprehensive income:

Six months ended September 2025: 500 million yen (-19.8%)

Six months ended September 2024: 623 million yen (14.4%)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended Sept. 2025	21.81	21.64
Six months ended Sept. 2024	22.85	22.67

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Sept. 2025	19,930	18,580	92.3	736.18
As of Mar. 2025	19,941	18,415	91.4	731.24

(Reference) Equity:

As of September 2025: 18,386 million yen

As of March 2025: 18,221 million yen

2. Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Year ended Mar. 2025	—	15.00	—	15.00	30.00
Year ending Mar. 2026	—	15.00			
Year ending Mar. 2026 (forecast)			—	15.00	30.00

(Note) Revisions to dividend forecast for the period: None

3. Forecast of consolidated business results for the fiscal year ending March 2026

(April 1, 2025 through March 31, 2026)

(% change from the previous corresponding period)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	Yen
Year ending Mar. 2026	9,140	-3.1	1,310	-25.9	1,330	-25.3	940	-25.7
								37.69

(Note) Revisions to business forecast for the period: Yes

*Notes

(1) Significant changes in the scope of consolidation during the period: None

(2) Application of accounting procedures specific to preparation of the semi-annual consolidated financial statements: Yes

(Note) Application of accounting procedures specific to preparation of the semi-annual consolidated financial statements. For more details, please refer to “Notes on accounting procedures specific to preparation of the semi-annual consolidated financial statements” on page 7 of the attached material.

(3) Changes in accounting policies, accounting estimates and restatement

- ① Changes in accounting policies associated with revision of accounting standards : None
- ② Changes in accounting policies other than ① : None
- ③ Changes in accounting estimates : None
- ④ Restatement : None

(4) Shares outstanding (common stock)

① Number of shares outstanding at the end of period (treasury stock included)

As of September 2025 25,035,034 shares

As of March 2025 25,035,034 shares

② Treasury stock at the end of period:

As of September 2025 59,563 shares

As of March 2025 116,163 shares

③ Average number of stock during period (six months ended September 30, 2025)

Six months ended September 2025 24,941,673 shares

Six months ended September 2024 24,878,909 shares

* Semi-annual business results reports are exempt from review conducted by certified public accountants or auditing firms.

* Explanation regarding appropriate use of business forecasts and other special instructions

Above forecasts are based on information currently available to the company and certain assumptions that the company deems to be reasonable at the time this report was prepared. Actual results may differ significantly from the forecasts due to various factors.