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Summary of Business Results for the Six Months Ended September 30, 2026 [Japan GAAP] (Consolidated)

October 30, 2026

Company **NS TOOL CO., LTD.** Listed on the TSE
 Stock Code 6157 URL: <https://www.ns-tool.com/en/>
 Representative Hiroji Goto, President
 Contact Satoru Toda, Director, General Manager of Corporate Planning Office TEL: +81-3-6423-1135
 Expected date of filing of semi-annual report: November 11, 2026
 Expected starting date of dividend payment: December 1, 2026
 Preparation of supplementary financial document: Yes
 Results briefing: Yes

(Rounded down to million yen)

1. Consolidated business results for the six months ended September 30, 2026 (April 1, 2026 through September 30, 2026)

(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. 30, 2026	5,660	23.3	1,348	77.1	1,405	79.4	1,012	86.1
Six months ended Sept. 30, 2025	4,591	-1.4	761	-6.3	783	-3.8	543	-4.3

(Note) Comprehensive income:

Six months ended September 30, 2026: 1,025 million yen (105.0%)

Six months ended September 30, 2025: 500 million yen (-19.8%)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended Sept. 30, 2026	43.06	42.70
Six months ended Sept. 30, 2025	21.81	21.64

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Sept. 30, 2026	20,433	18,578	90.0	780.95
As of Mar. 31, 2026	19,595	17,851	90.1	751.94

(Reference) Equity:

As of September 30, 2026: 18,384 million yen

As of March 31, 2026: 17,657 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. 31, 2026	—	15.00	—	15.00	30.00
Year ending Mar. 31, 2027	—	15.00	—	—	—
Year ending Mar. 31, 2027 (forecast)	—	—	—	15.00	30.00

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

3. Consolidated earnings forecasts for the fiscal year ending March 31, 2027

(April 1, 2026 through March 31, 2027)

(% change from the previous corresponding period)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	Basic earnings per share
Year ending Mar. 31, 2027	Million yen	%	Million yen	%	Million yen	%	Million yen	Yen
	11,100	16.9	1,750	-10.7	1,830	-9.0	1,230	-14.7
								52.28

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

For details regarding revisions to the earnings forecasts, please refer to the “Notice Regarding Revisions to Earnings Forecasts and Differences Between Second Quarter Earnings Forecast and Actual Results” released today.

*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) For more details, please refer to page 7 of the original document in Japanese. English version will follow.

- (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 30, 2026	25,035,034 shares
As of March 31, 2026	25,035,034 shares
- ② Treasury stock at the end of period:

As of September 30, 2026	1,493,463 shares
As of March 31, 2026	1,552,963 shares
- ③ Average number of stock during period (six months ended September 30, 2026)

Six months ended September 30, 2026	23,505,762 shares
Six months ended September 30, 2025	24,941,673 shares

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

* Explanation regarding appropriate use of earnings 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.