

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.



Summary of Business Results for the First Quarter Ended June 30, 2024 [Japan GAAP] (Consolidated)

July 31, 2024

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 and General Manager of Administration Division TEL: +81-3-6423-1135
 Expected starting date of dividend payment: -
 Preparation of supplementary financial document: Yes
 Results briefing: None

(Rounded down to million yen)

1. Consolidated business results for the three months ended June 2024 (April 1, 2024 through June 30, 2024)

(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	%
Three months ended Jun. 2024	2,276	3.3	338	3.5	339	2.2	220	10.7
Three months ended Jun. 2023	2,204	-6.4	326	-39.7	332	-38.6	199	-38.1

(Note) Comprehensive income:

Three months ended June 2024: 248 million yen (23.8%)

Three months ended June 2023: 200 million yen (-41.1%)

	Basic earnings per share		Diluted earnings per share	
	Yen	Yen	Yen	Yen
Three months ended Jun. 2024	8.88	8.81	8.88	8.81
Three months ended Jun. 2023	7.98	7.92	7.98	7.92

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Jun. 2024	18,886	17,667	92.5	702.85
As of Mar. 2024	19,241	17,729	91.1	705.25

(Reference) Equity:

As of June 2024: 17,472 million yen

As of March 2024: 17,525 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. 2024	-	15.00	-	12.50	27.50
Year ending Mar. 2025	-	-	-	-	-
Year ending Mar. 2025 (forecast)	-	15.00	-	15.00	30.00

(Note) Revisions to dividend forecast for the current quarter: None

3. Forecast of consolidated business results for the fiscal year ending March 2025

(April 1, 2024 through March 31, 2025)

(% 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
For the six months ending Sept. 2024	4,670	5.7	840	11.7	840	9.2	560	10.3	22.54
Year ending Mar. 2025	9,430	4.3	1,730	-7.4	1,740	-8.8	1,190	-9.9	47.89

(Note) Revisions to business forecast for the current quarter: None

*Notes

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

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

(Note) Application of accounting procedures specific to preparation of the quarterly consolidated financial statements. For more details, please refer to "Application of accounting procedures specific to preparation of the quarterly 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 : Yes
- 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 June 2024 25,035,034 shares
 - As of March 2024 25,035,034 shares
- ② Treasury stock at the end of period:
 - As of June 2024 174,838 shares
 - As of March 2024 185,138 shares
- ③ Average number of stock during period (quarterly cumulative period)
 - Three months ended June 2024 24,860,196 shares
 - Three months ended June 2023 24,970,785 shares

* Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or auditing firms: None

* 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.