



DATE: May 23, 2025

Company: NS TOOL CO., LTD.
Representative: Hiroji Goto, President
Stock Code: 6157, Prime Market, Tokyo Stock Exchange
Contact: Satoru Toda, Director,
Corporate Planning Office
(TEL+81-3-6423-1135)

Notice Concerning Dividends of Surplus

NS TOOL CO., LTD. (the “Company”) hereby announces that it has resolved, at a meeting of the Board of Directors held today to pay dividends of surplus with a record date of March 31, 2025. This matter will be proposed at the Annual General Meeting of Shareholders to be held on June 24, 2025. Further details follow:

1. Details of dividend

| | Determined amount | Most recent dividend forecast (Announced on May 13, 2024) | Previous period results (Fiscal year ended March 31, 2024) |
|---------------------------|-------------------|--|---|
| Record date | March 31, 2025 | March 31, 2025 | March 31, 2024 |
| Dividend per share | JPY 15.00 | JPY 15.00 | JPY 12.50 |
| Total amount of dividends | JPY 373 million | — | JPY 310 million |
| Effective date | June 25, 2025 | — | June 24, 2024 |
| Source of dividends | Retained earnings | — | Retained earnings |

2. Reason for the dividend payment

The company recognize that returning profits to shareholders is one of its important management priorities, and the basic policy is to implement flexible shareholder return measures in accordance with business performance, taking into consideration business performance trends, capital efficiency and total return ratio, etc., on the premise of securing a stable management base and sufficient internal reserves for business expansion, and maintaining the liquidity on hand necessary for mid-term business execution.

In addition, we decide dividends with an emphasis on stability and continuity.

※ The annual dividend forecasts are as follows:

| Record date | Dividend per share (JPY) | | |
|---|---|-----------------|---|
| | Second quarter-end | Fiscal-year end | Total |
| Actual results for the current fiscal year | JPY 15.00 | JPY 15.00 | JPY 30.00 |
| Actual results for the previous fiscal year (Fiscal year ended March 31, 2024) | JPY 15.00 (Ordinary dividend JPY 12.50) (Commemorative dividend JPY 2.50) | JPY 12.50 | JPY 27.50 (Ordinary dividend JPY 25.00) (Commemorative dividend JPY 2.50) |