DATE: October 30, 2026

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Notice Regarding Revisions to Earnings Forecasts and Differences Between Second Quarter Earnings Forecast and Actual Results

NS TOOL CO., LTD. (the "Company") hereby announces that, in light of recent business performance trends, it has revised the financial results forecasts for the fiscal year ending March 31, 2027, previously announced on July 31, 2026. In addition, differences have arisen between the financial results forecasts for the first six months of the fiscal year ending March 31, 2027, announced on July 31, 2026, and the actual results announced today, as detailed below.

1. The earnings forecast for the fiscal year ending March 31, 2027
(April 1, 2026 to March 31, 2027)

(1) Consolidated earnings forecast

	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
Previously announced forecasts (A)	10,570	1,170	1,180	780	33.16
Revised forecasts (B)	11,100	1,750	1,830	1,230	52.28
Change (B-A)	530	580	650	450	
Change (%)	5.0	49.6	55.1	57.7	
(Reference) Actual results for the previous fiscal year (Fiscal year ended March 2026)	9,494	1,959	2,011	1,442	58.38

(2) Non-consolidated earnings forecast

	Net sales	Ordinary profit	Profit	Basic earnings per share
	Million yen	Million yen	Million yen	Yen
Previously announced forecasts (A)	9,000	930	650	27.63
Revised forecasts (B)	9,500	1,480	1,030	43.78
Change (B-A)	500	550	380	
Change (%)	5.6	59.1	58.5	
(Reference) Actual results for the previous fiscal year (Fiscal year ended March 2026)	8,277	1,623	1,207	48.88

2. Difference between forecast and actual results for the second quarter (cumulative) of the fiscal year ending March 31, 2027 (April 1, 2026 to September 30, 2026)

(1) Consolidated results

	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
Previously announced forecasts (A)	5,420	990	1,010	650	27.65
Actual results (B)	5,660	1,348	1,405	1,012	43.06
Change (B-A)	240	358	395	362	
Change (%)	4.4	36.2	39.2	55.7	
(Reference) Actual results for the same period of the previous fiscal year (Six months ended September 30, 2025)	4,591	761	783	543	21.81

(2) Non-consolidated results

	Net sales	Ordinary profit	Profit	Basic earnings per share
	Million yen	Million yen	Million yen	Yen
Previously announced forecasts (A)	4,600	910	640	27.23
Actual results (B)	4,893	1,230	948	40.36
Change (B-A)	293	320	308	
Change (%)	6.4	35.2	48.2	
(Reference) Actual results for the same period of the previous fiscal year (Six months ended September 30, 2025)	3,896	676	495	19.85

3. Reason for the revisions and differences

During the six months ended September 30, 2026, while sales to the automotive sector remained sluggish, strong demand for semiconductors and electronic components/devices, primarily for AI and data centers, combined with supply shortages of tungsten and advance orders in anticipation of our price revisions resulted in sales exceeding our previous forecast. Furthermore, securing raw material inventories at an early stage and thorough implementation of production plans aligned with demand led to lower-than-planned cost of goods sold, resulting in profits significantly exceeding our previous forecast.

For the second half of the year, while actual demand for semiconductors and electronic components/devices is expected to remain robust, the impact of persistently high raw material prices on costs is expected to intensify, leading to a significant decrease in profits compared to the first half. To address these rising costs, we plan to implement our second price revision of the fiscal year in December.

Based on the above, the Company has revised its full-year consolidated earnings forecast upward as shown above.

The Company has also revised its non-consolidated earnings forecast for the same reasons as stated above.

There will be no revision to the year-end dividend forecast of 15.0 yen per share.

(Note) 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.