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Summary of Business Results for the Year Ended March 31, 2024 [Japan GAAP] (Consolidated)

May 13, 2024

Company **NS TOOL CO., LTD.** Listed on the TSE
 Stock Code 6157 URL: <https://www.ns-tool.com/en/>
 Representative Hiroji Goto, President & CEO
 Contact Satoru Toda, Director, General Manager of Corporate Planning Office and General Manager of Administration Division TEL: +81-3-6423-1135
 Expected date of annual shareholders' meeting: June 21, 2024
 Expected date of filing of annual securities report: June 24, 2024
 Expected starting date of dividend payment: June 24, 2024
 Preparation of supplementary financial document: Yes
 Results briefing: Yes

(Rounded down to million yen)

1. Consolidated business results for the fiscal year ended March 2024

(April 1, 2023 through March 31, 2024)

(1) Consolidated results of operations

(% indicates year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Year ended Mar. 2024	9,040	-6.4	1,867	-11.4	1,908	-10.5	1,320	-10.5
Year ended Mar. 2023	9,656	1.4	2,108	-0.1	2,131	-1.2	1,475	-3.1

(Note) Comprehensive income:

Year ended March 2024: 1,348 million yen (-11.5%)

Year ended March 2023: 1,524 million yen (-1.6%)

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
	Yen	Yen	%	%	%
Year ended Mar. 2024	53.03	52.59	7.7	10.0	20.7
Year ended Mar. 2023	59.16	58.64	9.0	11.6	21.8

(Reference) Share of profit (loss) of entities accounted for using equity method

Year ended March 2024: – million yen

Year ended March 2023: – million yen

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
	Million yen	Million yen	%	Yen
As of Mar. 2024	19,241	17,729	91.1	705.25
As of Mar. 2023	18,857	17,200	90.1	680.51

(Reference) Equity:

As of March 2024: 17,525 million yen

As of March 2023: 16,984 million yen

(3) Consolidated results of cash flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at end of period
	Million yen	Million yen	Million yen	Million yen
Year ended Mar. 2024	1,834	-575	-883	8,793
Year ended Mar. 2023	1,614	-1,137	-560	8,397

2. Dividends

	Annual dividend					Total cash dividends (Total)	Dividend payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	End of 1Q	End of 2Q	End of 3Q	Year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Million yen	%	%
Year ended Mar. 2023	–	10.00	–	12.50	22.50	561	38.0	3.4
Year ended Mar. 2024	–	15.00	–	12.50	27.50	683	51.9	3.9
Year ending Mar. 2025 (forecast)	–	15.00	–	15.00	30.00		62.6	

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

(April 1, 2024 through March 31, 2025)

(% indicates year-on-year change)

	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
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

*Notes

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries accompanying changes in the scope of consolidation): None

(2) 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

(3) Shares outstanding (common stock)

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

As of March 2024 25,035,034 shares

As of March 2023 25,035,034 shares

② Treasury stock at the end of period:

As of March 2024 185,138 shares

As of March 2023 75,866 shares

③ Average number of stock during period

Year ended March 2024 24,899,207 shares

Year ended March 2023 24,937,664 shares

(Reference) Summary of non-consolidated business results

1. Non-consolidated business results for the fiscal year ended March 2024

(April 1, 2023 through March 31, 2024)

(1) Non-consolidated results of operations

(% indicates year-on-year change)

	Net sales		Operating profit		Ordinary profit		Profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Year ended Mar. 2024	7,913	-3.9	1,592	-3.7	1,735	-5.9	1,256	-5.6
Year ended Mar. 2023	8,231	0.4	1,653	0.8	1,844	4.4	1,331	4.2

	Basic earnings per share		Diluted earnings per share	
	Yen	Yen	Yen	Yen
Year ended Mar. 2024	50.47	50.05		
Year ended Mar. 2023	53.40	52.94		

(2) Non-consolidated financial position

	Total assets		Net assets		Equity-to-asset ratio		Net assets per share	
	Million yen	Million yen	Million yen	Million yen	%	%	Yen	Yen
As of Mar. 2024	16,538	15,205			90.7		603.70	
As of Mar. 2023	16,219	14,768			89.7		583.06	

(Reference) Equity:

As of March 2024: 15,001 million yen

As of March 2023: 14,552 million yen

2. Forecast of non-consolidated business results for the fiscal year ending March 2025

(April 1, 2024 through March 31, 2025)

(% indicates year-on-year change)

	Net sales		Ordinary profit		Profit		Basic earnings per share	
	Million yen	%	Million yen	%	Million yen	%	Yen	Yen
Six months ending Sept. 2024	4,020	3.7	790	6.0	550	1.7	22.13	
Year ending Mar. 2025	8,150	3.0	1,540	-11.3	1,080	-14.1	43.46	

* **Financial summary is not subject to auditing procedures 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.