DATE: May 22, 2026

Company:	NS TOOL CO., LTD.
Representative:	Hiroji Goto, President
Stock Code:	6157, Standard 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, 2026. This matter will be proposed at the Annual General Meeting of Shareholders to be held on June 24, 2026. Further details follow:

1. Details of dividend

	Determined amount	Most recent dividend forecast (Announced on May 15 2025)	Previous period results (Fiscal year ended March 31, 2025)
Record date	March 31, 2026	March 31, 2026	March 31, 2025
Dividend per share	JPY 15.00	JPY 15.00	JPY 15.00
Total amount of dividends	JPY 352 million	–	JPY 373 million
Effective date	June 25, 2026	–	June 25, 2025
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 profit return measures in accordance with business performance, while taking into consideration securing a stable management base and retaining earnings for business expansion.

Based on the above policy, the company will pay dividends with an eye toward stability and continuity, taking into consideration factors such as business performance trends and dividend payout ratios.

※ The annual dividend forecasts are as follows:

	Dividend per share (JPY)		
Record date	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, 2025)	JPY 15.00	JPY 15.00	JPY 30.00