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Notice of Differences between Financial Forecast and Results for First Half of FY2025, Revision to Forecast, Dividend of Surplus, and Dividend Forecast

UNION TOOL CO. (the “Company”) hereby announces that differences have arisen between the consolidated financial forecast for the first half of the fiscal year ending December 31, 2025, which was released on February 14, 2025, and the actual results announced today. In view of recent trends in business performance, the company has revised its consolidated financial forecast for the fiscal year ending December 31, 2025, as follows.

In addition, during a meeting of the Board of Directors, a resolution was passed regarding the distribution of surplus (interim dividend) as of June 30, 2025. Furthermore, the forecast for the year-end dividend has also been revised, as outlined below.

1. Differences between Financial Forecast and Actual Results, and Revision to Consolidated Financial Forecast

(1) Differences between Financial Forecast and Actual Results for the First Half of Fiscal Year Ending December 31, 2025 (January 1, 2025 - June 30, 2025)

	Net Sales	Operating Profit	Ordinary Profit	Profit Attributable to owners of Parent	Earnings per Share
Previous Forecast (A)	millions of yen 16,500	millions of yen 3,400	millions of yen 3,400	millions of yen 2,450	yen 141.82
Actual results (B)	18,247	4,187	3,838	2,856	165.37
Change (B-A)	1,747	787	438	406	
Rate of Change (%)	10.6	23.1	12.9	16.6	
(Ref.) Results for the first half of Fiscal Year Ending December 31, 2024	15,794	3,108	3,362	2,527	146.30

(2) Revision to the Consolidated Financial Forecast for the Fiscal Year Ending December 31, 2025

(January 1, 2025 - December 31, 2025)

	Net Sales	Operating Profit	Ordinary Profit	Profit Attributable to owners of Parent	Earnings per Share
Previous Forecast (A)	millions of yen 34,000	millions of yen 7,000	millions of yen 7,200	millions of yen 5,100	yen 295.22
Revised Forecast (B)	37,500	7,900	7,900	6,000	347.33
Change (B-A)	3,500	900	700	900	
Rate of Change (%)	10.3	12.9	9.7	17.6	
(Ref.) Results for the Fiscal Year Ending December 31, 2024	32,606	6,878	7,132	5,283	305.86

(3) Reasons for Differences between Financial Forecast and Actual Results for the First Half of FY2025 and Revision to the Consolidated Financial Forecast

Regarding the business performance for the first half of the fiscal year ending December 31, 2025, the forecast announced on February 14, 2025, was exceeded. This was driven by rapidly increasing demand for package boards and high multilayer boards for data center servers associated with the widespread adoption of generative AI, as well as the depreciation of the yen in currency exchange rates. As a result of increased revenue, profit items such as operating profit, ordinary profit, and profit attributable to owners of parent, also surpassed the forecasts.

The full year consolidated financial forecast has been revised, as outlined above, to reflect the impact of differences from the first half (interim period) financial forecast.

2. Revision to Dividend of Surplus (Interim Dividend) and Dividend Forecast

(1) Details of the Interim Dividend for the Fiscal Year Ending December 31,2025

	Determined amount	Most recent dividend forecast (Announced on May 13, 2025)	Actual results for the previous fiscal year (Fiscal year ended December. 31, 2024)
Record date	June 30,2025	Same as Left	June 30,2024
Dividend per share	60.00 yen	55.00 yen	45.00 yen
Total amount of dividends	1,036 million yen	—	777 million yen
Effective date	September 5, 2025	—	September 5, 2024
Source of dividends	Retained earnings	—	Retained earnings

(1) Revision to the Dividend Forecast for the Fiscal Year Ending December 31,2025

	Annual dividend per share		
	End of the 2nd quarter	Year-end	Total
Previous forecasts (announced on February 14, 2025)	55.00 yen	55.00 yen	110.00 yen
Revised forecasts	—	65.00 yen	125.00 yen
Actual results for the current fiscal year	60.00 yen		
Actual results for the previous fiscal year (Fiscal year ended December. 31, 2024)	45.00 yen	60.00 yen	105.00 yen

(2) Reasons for the Revision

The company believes that it is essential to allocate funds by carefully balancing shareholder returns, growth investments, and management stability. Regarding shareholder returns, our fundamental policy is to make decisions based on consolidated performance and the status of free cash flow.

In line with this policy, the company has decided to increase the interim dividend per share for the fiscal year ending December 31, 2025, from the previously forecasted ¥55 (announced on February 14, 2025) by ¥5, bringing it to ¥60. This decision reflects the revision of the financial forecast as well as trends in medium- to long-term business performance.

Furthermore, the company has decided to increase the year-end dividend by ¥10 per share, from the most recent forecast of ¥55 to ¥65.

Note: The performance forecasts mentioned above are prepared based on the information available on the date of publication of this document. The actual performance may differ from the forecasted figures due to various factors in the future.