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August 6, 2026

Company name: UNION TOOL CO.
Name of Representative: Takao Katayama, CEO
Code No. 6278 TSE Prime
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Executive Officer
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Notice of Differences Between Financial Forecast and Results for First Half of FY2026, Revision to Forecast, Dividend of Surplus, and Dividend Forecast

UNION TOOL CO. (the "Company") hereby announces that its actual results for the first half of the fiscal year ending December 31, 2026 differed from the consolidated financial forecast previously announced on May 13, 2026.

In light of recent business trends, the Company has revised its full-year consolidated financial forecast for the fiscal year ending December 31, 2026.

In addition, the Board of Directors has resolved to pay an interim dividend with a record date of June 30, 2026, and the Company has revised its year-end dividend forecast as set forth below.

1. Differences Between Financial Forecast and Actual Results, and Revision to Financial Forecast

(1) Differences Between Consolidated Financial Forecast and Actual Results for the First Half of Fiscal Year Ending December 31, 2026

(January 1, 2026 - June 30, 2026)

	Net Sales	Operating Profit	Ordinary Profit	Profit Attributable to owners of Parent	Earnings per Share
Previous Forecast (A)	millions of yen 23,100	millions of yen 6,100	millions of yen 6,600	millions of yen 4,900	yen 260.11
Actual results (B)	27,055	7,595	8,034	5,962	327.93
Change (B-A)	3,955	1,495	1,434	1,062	
Rate of Change (%)	17.1	24.5	21.7	21.7	
(Ref.) Results for the first half of Fiscal Year Ending December 31, 2025	18,247	4,187	3,838	2,856	165.37

(2) Revision to the Consolidated Financial Forecast for the Fiscal Year Ending December 31,2026

(January 1, 2026 - December 31, 2026)

	Net Sales	Operating Profit	Ordinary Profit	Profit Attributable to owners of Parent	Earnings per Share
Previous Forecast (A)	millions of yen 49,600	millions of yen 13,000	millions of yen 13,000	millions of yen 9,500	yen 504.29
Revised Forecast (B)	56,100	16,800	17,400	12,300	631.30
Change (B-A)	6,500	3,800	4,400	2,800	
Rate of Change (%)	13.1	29.2	33.8	29.5	
(Ref.) Results for the Fiscal Year Ending December 31, 2025	40,165	8,728	8,136	6,114	353.86

(3) Reasons for the Difference Between the Consolidated Financial Forecast and Actual Results for the First Half of FY2026, and for the Revision of the Full-Year Consolidated Financial Forecast

For the first half of the fiscal year ending December 31, 2026, demand for server package substrates for data centers and high-layer-count PCBs grew mainly in overseas markets, supported by the expansion of the generative AI-related market. To meet this demand, the Company strengthened its production system and expanded supply capacity. As a result, sales remained strong, and net sales exceeded the forecast announced on May 13, 2026.

In addition, the weaker yen had a significant positive impact. As a result, operating profit, ordinary profit, and profit attributable to owners of parent also exceeded the forecast.

Based on the actual results for the first half and the outlook for future demand, the Company has revised its full-year consolidated financial forecast as stated above.

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

(1) Details of the Interim Dividend for the Fiscal Year Ending December 31,2026

	Determined amount	Most recent dividend forecast (Announced on May 13, 2026)	Actual results for the previous fiscal year (Fiscal year ended December. 31, 2025)
Record date	June 30,2026	Same as Left	June 30,2025
Dividend per share	75.00 yen	65.00 yen	60.00 yen
Total amount of dividends	1,461 million yen	—	1,036 million yen
Effective date	September 7, 2026	—	September 5, 2025
Source of dividends	Retained earnings	—	Retained earnings

(2) Revision to the Dividend Forecast for the Fiscal Year Ending December 31,2026

	Annual dividend per share		
	End of the 2nd quarter	Year-end	Total
Previous forecasts (announced on May 13, 2026)	65.00 yen	65.00 yen	130.00 yen
Revised forecasts	—	75.00 yen	150.00 yen
Actual results for the current fiscal year	75.00 yen		
Actual results for the previous fiscal year (Fiscal year ended December. 31, 2025)	60.00 yen	70.00 yen	130.00 yen

(3) Reasons for the Revision

The Company considers it important to maintain an appropriate balance among shareholder returns, growth investments, and financial stability in its allocation of funds. Its basic policy regarding shareholder returns is to determine such returns based on consolidated business results and 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, 2026, to ¥75, an increase of ¥10 from the previous forecast of ¥65 announced on May 13, 2026. The Company has also decided to revise its forecast for the year-end dividend per share to ¥75, an increase of ¥10 from the previous forecast of ¥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.