

DATE: March 24, 2025

Company: NS TOOL CO., LTD.
Representative: Hiroji Goto, President
Stock Code: 6157, Prime Market, Tokyo Stock Exchange
Contact: Satoru Toda, Director,
Corporate Planning Office
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Notice of change in accounting auditor

NS TOOL CO., LTD. (hereinafter referred to as the "Company") would like to announce that at the Audit and Supervisory Committee meeting held on March 11, 2025, a resolution was passed to change the accounting auditor who will perform the audit certification pursuant to Article 193-2, Paragraphs 1 and 2 of the Financial Instruments and Exchange Act.

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1. Scheduled date of change

June 24, 2025(Scheduled date of 64th Ordinary General Meeting of Shareholders)

2. Outline of Accounting Auditor to be appointed and to retire

(1) Outline of Accounting Auditor to be appointed

Name	Sousei Audit Corporation
Address	3 rd Floor Gobancho KU Build, 10, Gobancho, Chiyoda-Ku, Toyko, Japan
Name of Managing Partner	Hirokazu Otaka, Katuji Kimura
Registration under the Certified Public Accountants Act with a Registration System for Listed Company Auditors	Registered

(2) Outline of the accounting auditor to retire

Name	A&A Partners
Address	2nd Floor Nihonbashi D-Square, 1-16-11, Nihonbashi , Cyuo-Ku, Toyko, Japan
Name of Managing Partner	Daisuke Miyanochara, Hideki Miura

3. Reasons for making the person listed in 3.2 (1) a candidate for the accounting auditor

Taking into consideration the length of time the current auditor has been conducting audits, we have determined that by appointing Sosei Audit Corporation, we can expect an audit from a fresh perspective. In addition, we believe that Sosei Audit Corporation possesses the expertise, independence and quality control system required of an accounting auditor, and therefore is the appropriate person to serve as our accounting auditor.

4. Date of assuming office of accounting auditor to retire

June 26, 2007

5. Opinions, etc. in Audit Reports, etc. which are prepared by retiring accounting auditors in the Last 3 Years

None

6. Reason and background of the decision of transfer or transfer.

The term of office of A&A Partners, our accounting auditor, will expire at the conclusion of the 64th Ordinary General Meeting of Shareholders, scheduled to be held on June 24, 2025. Although A&A Partners has a sufficient system in place to ensure that accounting audits are conducted appropriately and appropriately, the audit period has been as long as 18 years, and as a result of comprehensively considering the appropriateness of the audit response and audit costs commensurate with the scale of our business, we have selected Sosei Audit Corporation as the candidate for the above two reasons.

7. Opinions on the reasons and background in 6.

(1) Opinion of the retiring accounting auditor

We have received a response that there is no particular opinion.

(2) Opinions of the Audit and Supervisory Committee

Judged to be appropriate.