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## (Correction of numerical data) Partial Correction of the FY2025 March Earnings Report [JGAAP] (Consolidated)

We hereby announce that there were items requiring correction in the "Earnings Report for the Fiscal Year Ending March 2025 [JGAAP] (Consolidated)", which was disclosed on May 15, 2025. The details of the corrections are as follows. In addition, there were corrections to the numerical data (XBRL), and we are also submitting the revised numerical data.

### 1. Reason for Correction

After the publication of the "FY ending March 2025 earnings report [JGAAP] (consolidation)," errors were found in the consolidated statement of cash flows and related sections, so we hereby correct them.

### 2. Corrections (The corrected sections are underlined)

- Summary

1. Consolidated results for the fiscal year ending March 31, 2025 (April 1, 2024 to March 31, 2025)
- (3) Status of Consolidated Cash Flows

Before correction

(3) Status of Consolidated 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
Fiscal year ending March 2025	Million yen <u>(18,729)</u>	Million yen <u>(4,215)</u>	Million yen 27,178	Million yen 16,539
Fiscal year ended March 2024	Million yen (18,662)	Million yen 386	Million yen 17,451	Million yen 11,859

<After Correction>

(3) Status of Consolidated 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
Fiscal year ending March 2025	(20,202)	(2,742)	27,178	16,539
Fiscal year ended March 2024	(18,662)	386	17,451	11,859

• Attached document page 3

1. Overview of Operating Results, etc.
- (3) Overview of Cash Flows for the Current Term

〈Before correction〉

(3) Overview of Cash Flows for the Current Term

Cash and cash equivalents (hereinafter referred to as "funds") for the fiscal year under review increased by 4,679 million yen compared to the previous fiscal year, reaching 16,539 million yen at the end of the fiscal year.

The status and factors of each cash flow for the current consolidated fiscal year are as follows.

(Cash flows from operating activities)

Net cash used in operating activities was 18,729 million yen (compared to 18,662 million yen used in the previous term). This was mainly due to income before income taxes of 13,399 million yen, a decrease in inventory of 8,216 million yen, an increase in contract liabilities of 3,803 million yen, and an increase in other liabilities of 2,414 million yen, while there was an increase in accounts receivable of 46,946 million yen, among other factors.

(Cash flows from investing activities)

Funds used as a result of investing activities amounted to 4,215 million yen (compared to a gain of 386 million yen in the previous term). This was mainly due to expenditures of 3,577 million yen for the acquisition of tangible fixed assets and 508 million yen for time deposit placements, among others.

(Cash flows from financing activities)

Funds obtained as a result of financing activities amounted to 27,178 million yen (compared to 17,451 million yen obtained in the previous term). This was mainly due to income from short-term borrowings of 29,991 million yen, while dividend payments amounted to 2,530 million yen.

〈After correction〉

(3) Overview of Cash Flows for the Current Term

Cash and cash equivalents (hereinafter referred to as "funds") for the current consolidated fiscal year increased by 4,679 million yen compared to the previous consolidated fiscal year, reaching 16,539 million yen at the end of the current consolidated fiscal year.

The status of each cash flow and their factors for the current consolidated fiscal year are as follows.

(Cash flows from operating activities)

Net cash used in operating activities was 20,202 million yen (compared to 18,662 million yen used in the previous term). This was mainly due to income before income taxes of 13,399 million yen, a decrease in inventory of 8,216 million yen, an increase in contract liabilities of 3,803 million yen, and an increase in other liabilities of 941 million yen, while there was an increase in accounts receivable of 46,946 million yen, among other factors.

(Cash flows from investing activities)

Funds used as a result of investing activities amounted to 2,742 million yen (compared to a gain of 386 million yen in the previous term). This was mainly due to expenditures of 2,103 million yen for the acquisition of tangible fixed

assets and 508 million yen for time deposit placements, among others.

(Cash flows from financing activities)

Funds obtained as a result of financing activities amounted to 27,178 million yen (compared to 17,451 million yen obtained in the previous term). This was mainly due to income from short-term borrowings of 29,991 million yen, while dividend payments amounted to 2,530 million yen.

- Attached document page 11

3. Consolidated Financial Statements and Main Notes  
(4) Consolidated Statement of Cash Flows

Before correction

(4) Consolidated Statement of Cash Flows

(Unit: thousand yen)

	Prior fiscal year (From April 1, 2023 to March 31, 2024)	For the fiscal year ending March 31, 2025
<b>Cash flows from operating activities</b>		
Net income before income taxes	10,827,609	13,399,813
depreciation expense	307,261	1,653,224
Stock-based compensation expenses	323,242	373,101
Increase (decrease) in allowance for doubtful accounts (△ indicates decrease)	25,296	(18,585)
Increase (decrease) in provision for bonuses (△ indicates decrease)	242,884	(37,119)
Increase (decrease) in provision for directors' bonuses (△ indicates decrease)	7,273	(533)
Increase (decrease) in provision for product warranties (△ indicates decrease)	(37,451)	(19,590)
Increase (decrease) in provision for construction loss (△ indicates decrease)	882	(2,517)
Increase (decrease) in liabilities related to retirement benefits (△ indicates decrease)	(170,880)	52,369
Increase (decrease) in provision for retirement benefits for directors (△ indicates decrease)	(79,934)	22,848
Interest income and dividends received	(100,602)	(72,511)
interest paid	589,201	1,899,294
foreign exchange gain (△ indicates gain)	1,744	(621)
Gain (loss) on sale of fixed assets (△ indicates gain)	(11,160)	-
Loss on disposal of fixed assets	5,467	25
Reversal of stock option expenses	(2,636)	-
Increase/decrease in accounts receivable (△ indicates increase)	(21,728,162)	(46,946,293)
Change in inventory (△ indicates increase)	(8,964,233)	8,216,250
Increase (decrease) in advances paid (△ indicates increase)	2,169,855	(797,089)
Increase/decrease in other assets (△ indicates increase)	(125,181)	582,687
Increase (decrease) in trade payables (△ indicates decrease)	1,102,397	224,799
Increase (decrease) in accrued consumption taxes (△ indicates decrease)	(18,137)	35,652
Increase (decrease) in contract liabilities (△ indicates decrease)	(1,181,960)	3,803,028

(Unit: thousand yen)

	Prior fiscal year (From April 1, 2023 to March 31, 2024)	For the fiscal year ending March 31, 2025
Increase (decrease) in long-term accounts payable (△ indicates decrease)	(9,021)	-
Increase/decrease in other liabilities (△ indicates decrease)	(197,090)	2,414,665
Subtotal	(17,023,333)	(15,217,098)
Amount of interest and dividends received	113,934	72,568
Amount of interest paid	(69,232)	(1,486,875)
Amount of income taxes paid	(1,684,170)	(2,097,624)
Cash flows from operating activities	(18,662,802)	(18,729,030)
Cash flows from investing activities		
Expenditures for acquisition of tangible fixed assets	(344,203)	(3,577,400)
Proceeds from sales of tangible fixed assets	17,826	-
Expenditures for acquisition of software	(11,250)	(61,502)
Expenditures for acquisition of intangible fixed assets	(755)	(515)
Expenditures for acquisition of investment securities	(10,001)	(0)
Expenditure due to deposits in time deposits	-	(508,500)
Income from withdrawal of time deposits	654,100	-
Expenditures for deposits and guarantee money	(143,215)	(96,581)
Income from collection of security deposits and guarantee deposits	169,641	58,692
Proceeds from collection of accounts receivable	58,470	-
Expenditures for loans	-	(5,526)
Proceeds from collection of loans receivable	-	4,000
Other	(3,620)	(28,370)
Cash flows from investing activities	386,992	(4,215,704)
Cash flows from financing activities		
Proceeds from short-term borrowings	19,900,100	29,991,300
Expenditures due to repayment of short-term borrowings	(1,029,420)	(211,000)
Expenditures for repayment of lease obligations	(8,748)	(440,144)
Proceeds from disposal of treasury stock	172,412	368,864
Expenditure for acquisition of own shares	(742)	(44)
Amount of dividends paid	(1,581,914)	(2,530,369)
Cash flows from financing activities	17,451,687	27,178,606
Translation differences related to cash and cash equivalents	(532,118)	445,952
Net increase (decrease) in cash and cash equivalents (△ indicates decrease)	(1,356,240)	4,679,823
Balance of cash and cash equivalents at beginning of period	13,216,067	11,859,827
Cash and cash equivalents at end of period	11,859,827	16,539,650

<After correction>

(4) Consolidated Statement of Cash Flows

(Unit: thousand yen)

	Previous consolidated fiscal year (From April 1, 2023 to March 31, 2024)	For the fiscal year ending March 31, 2025
Cash flows from operating activities		
Net income before income taxes	10,827,609	13,399,813
depreciation expense	307,261	1,653,224
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Increase (decrease) in liabilities related to retirement benefits (△ indicates decrease)	(170,880)	52,369
Increase (decrease) in provision for retirement benefits for directors (△ indicates decrease)	(79,934)	22,848
Interest income and dividends received	(100,602)	(72,511)
interest paid	589,201	1,899,294
foreign exchange gain (△ indicates gain)	1,744	(621)
Gain (loss) on sale of fixed assets (△ indicates gain)	(11,160)	-
Loss on disposal of fixed assets	5,467	25
Reversal of stock option expenses	(2,636)	-
Increase/decrease in accounts receivable (△ indicates increase)	(21,728,162)	(46,946,293)
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Increase (decrease) in long-term accounts payable (△ indicates decrease)	(9,021)	-
Increase (decrease) in other liabilities (△ indicates decrease)	(197,090)	941,104
Subtotal	(17,023,333)	(16,690,658)
Amount of interest and dividends received	113,934	72,568
Amount of interest paid	(69,232)	(1,486,875)
Amount of corporate income taxes paid	(1,684,170)	(2,097,624)
Cash flows from operating activities	(18,662,802)	(20,202,590)
Cash flows from investing activities		
Expenditures for acquisition of tangible fixed assets	(344,203)	(2,103,840)
Proceeds from sales of tangible fixed assets	17,826	-
Expenditures for acquisition of software	(11,250)	(61,502)

(Unit: thousand yen)

	Previous consolidated fiscal year (From April 1, 2023 to March 31, 2024)	For the fiscal year ending March 31, 2025
Expenditures for acquisition of intangible fixed assets	(755)	(515)
Expenditures for acquisition of investment securities	(10,001)	(0)
Expenditure due to time deposit placement	-	(508,500)
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Expenditures for deposits and guarantee money	(143,215)	(96,581)
Proceeds from collection of security deposits and guarantee deposits	169,641	58,692
Proceeds from collection of accounts receivable	58,470	-
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Others	(3,620)	(28,370)
Cash flows from investing activities	386,992	(2,742,144)
Cash flows from financing activities		
Proceeds from short-term borrowings	19,900,100	29,991,300
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Net increase (decrease) in cash and cash equivalents (△ indicates decrease)	(1,356,240)	4,679,823
Balance of cash and cash equivalents at beginning of period	13,216,067	11,859,827
Cash and cash equivalents at end of period	11,859,827	16,539,650