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August 8, 2025

Company name : Nomura Micro Science Co., Ltd.
Name of representative: Makoto Uchida, Representative Director and
President Executive Officer
(Code number: 6254)
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Notice Regarding Issuance of Stock Options

We hereby announce that at our director meeting held on August 8, 2025, we resolved to issue stock options as stock options to our executive officers (excluding those who concurrently serve as directors, hereinafter the same) and employees, in accordance with the provisions of Articles 236, 238, and 240 of the Companies Act, as detailed below.

1. The reason for issuing stock options as stock options

This is to issue stock options as stock options to our executive officers and employees to further strengthen the linkage between our business performance and stock value, and to further enhance the desire and morale of our executive officers and employees to contribute to the improvement of performance and corporate value over the medium to long term.

2. Stock options issuance guidelines

(1) Name of stock options

Nomura Micro Science Co., Ltd. 8th stock options

(2) Total number of stock options

Set to 4,190 units.

The total number of stock options mentioned above is the number planned for allocation, and if there are cases where the subscription application is not made, or the total number of stock options to be allocated is reduced, the total number of stock options to be issued will be the total number of stock options to be allocated.

(3) The recipients of stock options and their number, as well as the number of stock options to be allocated.

Our executive officers and employees 387 people 4,190 units

(4) Type and number of shares for the purpose of stock options

The type of shares intended for stock options shall be our common shares, and the number of shares intended per stock option (hereinafter referred to as "number of granted shares") shall be 100 shares. If after the date of allocation of stock options

as stipulated in paragraph 15 below (hereinafter referred to as "allocation date"), our company conducts a stock split (including a free share allocation of our common shares; the same applies to references to stock split hereafter) or a reverse stock split, the number of granted shares will be adjusted according to the following formula. However, such adjustment shall be made for the number of shares intended for the stock options that have not been exercised at that time, and fractional shares resulting from the adjustment of less than one share shall be discarded.

Adjusted number of granted shares = number of granted shares before adjustment × ratio of stock split or reverse stock split.

The adjusted number of granted shares will be applied starting the day after the record date for a stock split (or the effective date if no record date is set), and starting the effective date for a reverse stock split. However, if a stock split is conducted with the condition of approval at our shareholders' meeting for a proposal to decrease the amount of surplus and increase capital or reserves, and the record date for the stock split is set to a day before the conclusion of such shareholders' meeting, the adjusted number of granted shares will be applied starting the day after the conclusion of that shareholders' meeting.

In addition, if after the allocation date, the company undertakes a merger, company split, share exchange, or share transfer (collectively referred to as "mergers, etc."), or under other circumstances that necessitate adjustments to the number of shares granted, the company may adjust the number of granted shares as recognized necessary by its board of directors.

(5) The value of the assets contributed upon the exercise of stock options

The value of the property to be contributed upon the exercise of stock options will be the amount obtained by multiplying the exercise price per share, which can be received by exercising the stock options, by the number of shares granted. The exercise price will be the higher of the amount obtained by multiplying the average closing price of our common stock on the Tokyo Stock Exchange during the month preceding the month of allocation (excluding days with no transactions) by 1.05 (rounded up if there is any fraction less than 1 yen) or the closing price on the allocation date (or the most recent prior closing price if no transaction occurs).

(6) Adjustment of exercise price

① After the allocation date, if we perform the following A. or B. on our common stock, the exercise price will be adjusted according to the following formula (hereinafter referred to as the "exercise price adjustment formula"), and any fraction less than 1 yen resulting from the adjustment will be rounded up.

1. In the case of a stock split or reverse stock split

$$\text{Adjusted exercise price} = \frac{\text{Pre-adjustment exercise price}}{\text{ratio of stock split or reverse stock split}} \times \frac{1}{\text{ratio of stock split or reverse stock split}}$$

2. When issuing new shares or disposing of treasury stock at below market value (including stock distribution without charge, but excluding cases where new shares are issued or treasury stock is disposed due to merger, etc., sale of treasury stock based on the provisions of Article 194 of the Companies Act (request for sale of

shares less than a unit by shareholders holding shares less than a unit), and conversion of securities into or issuance of stock options convertible into our common stock (including those attached to bonds with stock options), or exercise of these stock options.)

$$\text{Adjusted exercise price} = \frac{\text{Pre-adjustment exercise price} \times \frac{\text{Number of shares outstanding} + \frac{\text{Number of newly issued shares} \times \text{Paid-in price per share}}{\text{Market value}}}{\text{Number of shares outstanding} + \text{Number of newly issued shares}}}{}$$

- i. The "market value" used in the exercise price adjustment formula refers to the average of the closing prices (including quote displays, the same applies hereafter) of ordinary transactions of our common stock on the Tokyo Stock Exchange over the 30 trading days starting 45 trading days prior to the "effective date of the adjusted exercise price" defined in ② below (excluding days without closing price). "Average value" is calculated to the second decimal place and rounded up.
- ii. "Number of shares outstanding" used in the exercise price adjustment formula refers to the total number of issued common shares of our company on the record date, or otherwise, the day one month prior to the effective date, minus the number of treasury stocks our company holds on that day.
- iii. When disposing of treasury stock, "number of newly issued shares" should be read as "number of treasury stocks to be disposed" and "paid-in price per share" should be read as "disposal price per share."

② The effective date for the adjusted exercise price applies as follows:

1. For adjustments made according to ①1., the adjusted exercise price is applied from the day after the record date of the stock split (or from the effective date if there is no record date) for a stock split, and from the effective date for a reverse stock split. However, if a stock split takes place as a conditional approval of increasing capital or reserves by reducing surplus at the shareholders' meeting of our company, and a date prior to the conclusion of said meeting is set as the record date for the stock split, the adjusted exercise price is applied retrospectively from the day after the conclusion to the day after the record date.

In cases defined in the proviso above, if stock options were exercised during the period from the day after the record date for the stock split to the day of the conclusion of the shareholders' meeting (the number of shares deliverable through the exercise of these stock options is referred to as "Pre-split exercise shares"), shares will be delivered according to the following formula, rounding down any fractions less than one share.

$$\text{Number of shares} = \frac{\text{Post-adjustment exercise price} - \frac{\text{Pre-adjustment exercise price} - \text{Post-adjustment exercise price}}{\text{Pre-split exercise shares}}}{\text{Post-adjustment exercise price}}$$

- 2. For adjustments made according to ①2., the adjusted exercise price applies from the day after the payment due date (or the last day of the payment period, if established), or from the day after the record date.
- ③ In addition to the cases set out in ①1. and 2., if post-allocation, our company undergoes a merger, company split, or share exchange, or if other similar cases requiring exercise price adjustments arise, our company may adjust the exercise price

as deemed necessary by the Board of Directors.

(7) Cash payment for stock options

Cash payment in exchange for stock options is not required. The stock options are fairly issued as compensation for the execution of duties and do not constitute a favorable issuance.

(8) Period during which stock options can be exercised

From September 24, 2027, to September 24, 2032.

(9) Conditions for exercising stock options

- ① Only those allocated stock options (hereinafter, "stock option holders") may exercise them if, at the time of exercise of rights, they hold positions with our company or its subsidiaries as a director, auditor, executive officer, employee, or similar. If a stock option holder resigns at the end of tenure as a director or auditor of our company or subsidiary, retires due to reaching mandatory retirement age, or loses a similar position due to legitimate reasons, they may exercise the stock options.
- ② If a stock option holder dies before the expiration of the period during which the options can be exercised, the rights will be forfeited.
- ③ Transfer, pledge, or any other disposition of all or part of the stock options is not allowed.
- ④ Other conditions for the exercise of rights will be as defined in the stock option allocation agreement concluded between the company and those allocated the options.

(10) Increase in capital and capital reserve upon issuance of shares upon exercise of stock options

- ① Upon issuance of shares through the exercise of stock options, the amount of increase in capital is half the max increase amount calculated according to Article 17, Paragraph 1 of the Company Calculation Regulations, rounded up if there is a fraction less than 1 yen.
- ② The amount of increase in capital reserve upon issuance of shares by exercising stock options is the max increase amount described in ① minus the increase in capital defined in ①.

(11) Acquisition clause for stock options

If our shareholders' meeting approves any of the proposals ①, ②, ③, ④, or ⑤ (or by a resolution of the board of directors if a shareholders' meeting resolution is not required), stock options can be acquired free of charge on a date separately determined by our board of directors.

- ① Approval of a merger agreement in which our company is the disappearing company
- ② Approval of a division agreement or plan in which our company is the divided company
- ③ Approval of a share exchange agreement or plan in which our company becomes a wholly-owned subsidiary
- ④ Amendment to articles of incorporation requiring approval for acquiring all issued shares through transfer
- ⑤ Amendment to articles of incorporation requiring approval for acquiring shares of the type issued for stock options through transfer or company acquisition of all shares upon shareholder resolution

(12) Transfer restrictions on acquisition of stock options

Any acquisition of stock options by transfer requires approval by resolution of the Board of Directors.

(13) Matters related to delivery of stock options in organizational restructuring

In cases of mergers (limited to cases where our company disappears in the merger), absorption-type or incorporation-type company divisions (limited to cases where our company is the divided company), share exchanges or share transfers (limited to cases where our company becomes a wholly-owned subsidiary) (collectively, "organizational restructuring"), our company... In cases where an organizational restructuring act takes place, the effective date of such act (for an absorption merger, the date it becomes effective; for a new establishment merger, the date of establishment of the new company; for an absorption-type company split, the date it becomes effective; for a new establishment company split, the date of establishment of the newly established company; for a share exchange, the date it becomes effective; and for a share transfer, the date of establishment of the fully controlling parent company as defined hereinafter) immediately before which the remaining stock options held by stock option holders (hereinafter referred to as "remaining stock options") will be delivered as stock options of the corporation listed in Article 236, Paragraph 1, Item 8, Sub-items (a) to (e) of the Companies Act (hereinafter referred to as the "reorganized company") in accordance with each case. However, the delivery of stock options of the reorganized company will be specified in the absorption merger agreement, new establishment merger agreement, absorption-type split agreement, new establishment split plan, share exchange agreement, or share transfer plan in accordance with the following items:

① Number of stock options delivered for the reorganized company

Each holder will receive a number of stock options equal to the number of remaining stock options they hold.

② Type of shares of the reorganized company for the stock options

They will be common shares of the reorganized company.

③ Number of shares of the reorganized company for the stock options

Determined in accordance with (4), taking into account the conditions of the organizational restructuring act.

④ Value of assets contributed upon exercise of stock options

The value of assets contributed upon exercise of each stock option delivered will be determined by multiplying the post-restructuring exercise value, adjusted based on conditions, by the number of shares determined in ③.

⑤ Period during which stock options can be exercised

From the later of the start date of the period specified in (8) during which options can be exercised or the effective date of the restructuring act, until the expiration date of the period specified in (8).

⑥ Matters concerning the increase in capital and capital reserve when shares are issued upon exercise of stock options

Determined in accordance with (10).

⑦ Restrictions on acquisition of stock options by transfer

Approval by resolution of the board of directors of the reorganized company is required for acquiring stock options by transfer.

⑧ Conditions for exercising stock options

Determined in accordance with (9).
⑨ Terms for acquisition of stock options
Determined in accordance with (11).

(14) Handling of fractional shares arising from exercising stock options
If fractional shares less than one arise for a holder exercising stock options, they will be rounded down.

(15) The date to allocate stock options
September 22, 2025

(16) Handling in the case of issuing stock options certificates
Stock options certificates will not be issued.