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June 16, 2026

Company name: Nomura Micro Science Co., Ltd.
 Name of representative: President, Makoto Uchida
 Executive Officer
 (Securities code: 6254)
 Director,
 Contact information: Executive Officer, Shiro Nishimura
 General Manager of Management Head Office
 (TEL: +81-46-228-5195)

(Correction of numerical data) Partial Correction of the FY2026 March Earnings Report [JGAAP] (Consolidated)

We hereby announce that there were items requiring correction in the "Earnings Report for the Fiscal Year Ending March 2026 [JGAAP] (Consolidated)", which was disclosed on May 14, 2026. 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 2026 earnings report [JGAAP] (consolidation)," errors were found in the consolidated balance sheets, consolidated statement of cash flows and related sections during the review process of the statutory audit for the 57th fiscal year, so we hereby correct them.

2. Corrections (The corrected sections are underlined)

Summary

1. Consolidated Financial Results for the Fiscal Year Ended March 31, 2026 (from April 01, 2025 to March 31, 2026)

(3) Consolidated Cash Flows

<Before correction>

(3) 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 ended	Million yen	Million yen	Million yen	Million yen
March 31, 2026	<u>4,679</u>	<u>(1,465)</u>	(6,908)	9,933
March 31, 2025	(20,202)	(2,742)	27,178	16,539

<After correction>

(3) 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 ended	Million yen	Million yen	Million yen	Million yen
March 31, 2026	<u>4,363</u>	<u>(1,149)</u>	(6,908)	9,933
March 31, 2025	(20,202)	(2,742)	27,178	16,539

1. Overview of Operating Results

(3) Overview of Cash Flows for the Current Term

<Before correction>

(3) Overview of Cash Flows for the Fiscal Year ended March 31, 2026

Cash and cash equivalents (hereinafter referred to as "funds") for the fiscal year decreased by 6,606 million yen compared to the previous fiscal year, resulting in a balance of 9,933 million yen at the end of the fiscal year.

The cash flows for the fiscal year and their respective factors are as follows.

(Cash flows from operating activities)

Funds obtained from operating activities amounted to 4,679 million yen (compared to a use of 20,202 million yen in the previous period). This was mainly due to a decrease in contract liabilities of 7,651 million yen, while there was a decrease in accounts receivable of 6,691 million yen and income before income taxes of 5,645 million yen, among other factors.

(Cash flows from investing activities)

Net cash used in investing activities was 1,465 million yen (compared to 2,742 million yen used in the previous period). This was mainly due to proceeds from withdrawal of time deposits of 1,707 million yen, while payments into time deposits amounted to 1,408 million yen and purchase of property, plant and equipment was 1,377 million yen.

(Cash flows from financing activities)

Net cash used in financing activities was 6,908 million yen (compared to net cash provided of 27,178 million yen in the previous period). This was mainly due to proceeds from short-term borrowings of 2,169 million yen, while repayments of short-term borrowings amounted to 5,776 million yen and dividends paid totaled 3,028 million yen, among other factors.

<After correction>

(3) Overview of Cash Flows for the Fiscal Year ended March 31, 2026

Cash and cash equivalents (hereinafter referred to as "funds") for the fiscal year decreased by 6,606 million yen compared to the previous fiscal year, resulting in a balance of 9,933 million yen at the end of the fiscal year.

The cash flows for the fiscal year and their respective factors are as follows.

(Cash flows from operating activities)

Funds obtained from operating activities amounted to 4,363 million yen (compared to a use of 20,202 million yen in the previous period). This was mainly due to a decrease in contract liabilities of 7,651 million yen, while there was a decrease in accounts receivable of 6,691 million yen and income before income taxes of 5,645 million yen, among other factors.

(Cash flows from investing activities)

Net cash used in investing activities was 1,149 million yen (compared to 2,742 million yen used in the previous period). This was mainly due to proceeds from withdrawal of time deposits of 1,707 million yen, while payments into time deposits amounted to 1,408 million yen and purchase of property, plant and equipment was 1,377 million yen.

(Cash flows from financing activities)

Net cash used in financing activities was 6,908 million yen (compared to net cash provided of 27,178 million yen in the previous period). This was mainly due to proceeds from short-term borrowings of 2,169 million yen, while repayments of short-term borrowings amounted to 5,776 million yen and dividends paid totaled 3,028 million yen, among other factors.

Attached document page 6
3. Consolidated Financial Statements and Significant Notes Thereto
(1) Consolidated Balance Sheets

<Before correction>

(Unit: Thousands of yen)

	Previous fiscal year (March 31, 2025)	For the fiscal year (March 31, 2026)
Non-current liabilities		
Lease liabilities	497,703	1,616,245
Other long-term liabilities	141,634	141,634
Retirement benefit liabilities	10,121	12,316
Provisions for retirement benefits for directors	222,226	277,513
Deferred tax liabilities	2,891	<u>175,753</u>
Total non-current liabilities	874,575	2,223,462

<After correction>

(Unit: Thousands of yen)

	Previous fiscal year (March 31, 2025)	For the fiscal year (March 31, 2026)
Non-current liabilities		
Lease liabilities	497,703	1,616,245
Other long-term liabilities	141,634	141,634
Retirement benefit liabilities	10,121	12,316
Provisions for retirement benefits for directors	222,226	277,513
Deferred tax liabilities	2,891	-
Total non-current liabilities	=	<u>175,753</u>
Non-current liabilities	874,575	2,223,462

3. Consolidated Financial Statements and Significant Notes Thereto

(4) Consolidated Statement of Cash Flows

<Before correction>

(Unit: Thousands of yen)

	Previous fiscal year From April 1, 2024 Until March 31, 2025	For the fiscal year From April 1, 2025 until March 31, 2026
Cash flows from operating activities		
Net income before income taxes	13,399,813	5,645,771
Depreciation	1,653,224	1,692,547
Share-based payment expenses	373,101	590,143
Increase (decrease) in allowance for doubtful accounts	(18,585)	(23,511)
Increase (decrease) in provision for bonuses	(37,119)	(168,278)
Increase (decrease) in provision for bonuses for directors (negative indicates decrease)	(533)	13,917
Increase (decrease) in provision for product warranties	(19,590)	103,331
Increase (decrease) in provision for loss on construction contracts	(2,517)	-
Increase (decrease) in liabilities for retirement benefits	52,369	(202,615)
Increase (decrease) in provision for directors' retirement benefits (- indicates decrease)	22,848	55,287
Interest income and dividends income	(72,511)	(147,364)
Interest expense	1,899,294	2,323,082
Foreign exchange loss	(621)	621
Loss (gain) on sale of investment securities	-	(17,334)
Loss (gain) on sale of fixed assets	-	(56)
Loss on retirement of fixed assets	25	768
Decrease (increase) in trade receivables	(46,946,293)	6,691,417
(Increase) decrease in inventories	8,216,250	(907,628)
Decrease (increase) in advance payments to suppliers	(797,089)	1,111,268
Increase (decrease) in other assets (- indicates increase)	582,687	<u>2,454,363</u>
Increase (decrease) in trade payables	224,799	(2,330,506)
Increase (decrease) in accrued consumption taxes	35,652	(76,549)
Increase (decrease) in contract liabilities	3,803,028	(7,651,439)
Increase (decrease) in other liabilities (- indicates decrease)	941,104	701,712
Subtotal	<u>(16,690,658)</u>	<u>9,858,949</u>
Interest and dividends received	72,568	145,473
Interest paid	(1,486,875)	(3,066,890)
Income taxes paid	(2,097,624)	(2,257,870)
Cash flows from operating activities	<u>(20,202,590)</u>	<u>4,679,661</u>
Cash flows from investing activities		
Purchase of property and equipment	(2,103,840)	(1,377,613)
Proceeds from sales of property and equipment	-	62
Purchase of software	(61,502)	(12,838)
Purchase of intangible assets	(515)	-
Purchase of investment securities	(0)	(314,400)
Proceeds from the sale of investment securities	-	<u>29,079</u>
Payments into time deposits	(508,500)	(1,408,300)
Proceeds from withdrawal of time deposits	-	1,707,200
Payments of leasehold and guarantee deposits	(96,581)	(217,101)
Proceeds from refund of leasehold and guarantee deposits	58,692	139,133
Increase in loan receivables	(5,526)	(28,017)
Proceeds from collection of loan receivables	4,000	-
Other	(28,370)	17,066
Cash flows from investing activities	<u>(2,742,144)</u>	<u>(1,465,729)</u>

<After correction>

(Unit: Thousands of yen)

	Previous fiscal year From April 1, 2024 Until March 31, 2025	For the fiscal year From April 1, 2025 until March 31, 2026
Cash flows from operating activities		
Net income before income taxes	13,399,813	5,645,771
Depreciation	1,653,224	1,692,547
Share-based payment expenses	373,101	590,143
Increase (decrease) in allowance for doubtful accounts	(18,585)	(23,511)
Increase (decrease) in provision for bonuses	(37,119)	(168,278)
Increase (decrease) in provision for bonuses for directors (negative indicates decrease)	(533)	13,917
Increase (decrease) in provision for product warranties	(19,590)	103,331
Increase (decrease) in provision for loss on construction contracts	(2,517)	-
Increase (decrease) in liabilities for retirement benefits	52,369	(202,615)
Increase (decrease) in provision for directors' retirement benefits (- indicates decrease)	22,848	55,287
Interest income and dividends income	(72,511)	(147,364)
Interest expense	1,899,294	2,323,082
Foreign exchange loss	(621)	621
Loss (gain) on sale of investment securities	-	(17,334)
Loss (gain) on sale of fixed assets	-	(56)
Loss on retirement of fixed assets	25	768
Decrease (increase) in trade receivables	(46,946,293)	6,691,417
(Increase) decrease in inventories	8,216,250	(907,628)
Decrease (increase) in advance payments to suppliers	(797,089)	1,111,268
Increase (decrease) in other assets (- indicates increase)	582,687	<u>2,138,369</u>
Increase (decrease) in trade payables	224,799	(2,330,506)
Increase (decrease) in accrued consumption taxes	35,652	(76,549)
Increase (decrease) in contract liabilities	3,803,028	(7,651,439)
Increase (decrease) in other liabilities (- indicates decrease)	941,104	701,712
Subtotal	<u>(16,690,658)</u>	<u>9,542,955</u>
Interest and dividends received	72,568	145,473
Interest paid	(1,486,875)	(3,066,890)
Income taxes paid	(2,097,624)	(2,257,870)
Cash flows from operating activities	<u>(20,202,590)</u>	<u>4,363,668</u>
Cash flows from investing activities		
Purchase of property and equipment	(2,103,840)	(1,377,613)
Proceeds from sales of property and equipment	-	62
Purchase of software	(61,502)	(12,838)
Purchase of intangible assets	(515)	-
Purchase of investment securities	(0)	(314,400)
Proceeds from the sale of investment securities	-	<u>345,073</u>
Payments into time deposits	(508,500)	(1,408,300)
Proceeds from withdrawal of time deposits	-	1,707,200
Payments of leasehold and guarantee deposits	(96,581)	(217,101)
Proceeds from refund of leasehold and guarantee deposits	58,692	139,133
Increase in loan receivables	(5,526)	(28,017)
Proceeds from collection of loan receivables	4,000	-
Other	(28,370)	17,066
Cash flows from investing activities	<u>(2,742,144)</u>	<u>(1,149,735)</u>