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June 24, 2025

Company name	Nomura Micro Science Co., Ltd.	
Name of representative	Representative Director, President and CEO	Makoto Uchida
	(Code number: 6254)	
Contact information	Director, Executive Officer, General Manager of Administration Division	Shiro Nishimura
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(Correction of numerical data)
Regarding Partial Correction of the Q2 (Interim) Earnings Report for the Fiscal Year
Ending March 2025 [JGAAP] (Consolidated)

We hereby announce that there were items requiring correction in the "FY2025 Q2 (Interim) earnings report [JGAAP] (consolidated)" disclosed on November 14, 2024. The details are as follows. In addition, since there were corrections to the numerical data (XBRL), we will also submit the revised numerical data.

1. Reason for Correction

After the publication of the "FY March 2025 Q2 (Interim) 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)

- Attached document page 3
 - 1. Overview of Operating Results, etc.
 - (2) Overview of Financial Position for the Interim Period
(Cash Flow Status)

〈Before correction〉

(Cash Flow Status)

During the interim consolidated accounting period, cash and cash equivalents (hereinafter referred to as "funds") decreased by 1,006 million yen compared to the previous consolidated fiscal year, amounting to 10,853 million yen.

The status and factors of each cash flow during the interim consolidated accounting period are as follows.

(Cash flows from operating activities)

Net cash used in operating activities was 11,719 million yen (compared to 3,673 million yen used in the same period of the previous year). This was mainly due to a decrease in accounts receivable of 5,981 million yen, an increase in contract liabilities of 3,323 million yen, and an increase in other liabilities of 1,689 million yen, while there was an increase in inventory of 22,560 million yen.

(Cash flows from investing activities)

Funds used as a result of investing activities amounted to 3,856 million yen (compared to a gain of 574 million yen in the same period of the previous year). This was mainly due to expenditures of 3,255 million yen for the acquisition of tangible fixed assets and 547 million yen for time deposit placements, among other factors.

(Cash flows from financing activities)

Funds obtained as a result of financing activities amounted to 12,843 million yen (compared to 10,470 million yen obtained in the same period of the previous year). This was mainly due to income from short-term borrowings of 14,659 million yen, while dividend payments amounted to 1,779 million yen.

<After correction>

(Cash Flow Status)

During the interim consolidated accounting period, cash and cash equivalents (hereinafter referred to as "funds") decreased by 1,006 million yen compared to the previous consolidated fiscal year,

It amounted to 10,853 million yen.

The status and factors of each cash flow during the interim consolidated accounting period are as follows.

(Cash flows from operating activities)

Net cash used in operating activities was 13,174 million yen (compared to 3,673 million yen used in the same period of the previous year). This was mainly due to a decrease in accounts receivable of 5,981 million yen and an increase in contract liabilities of 3,323 million yen, while there was an increase in inventory of 22,560 million yen.

(Cash flows from investing activities)

Net cash used in investing activities was 2,401 million yen (compared to net cash provided of 574 million yen in the same period of the previous year). This was mainly due to expenditures of 1,800 million yen for the acquisition of tangible fixed assets and 547 million yen for time deposit placements.

(Cash flows from financing activities)

Funds obtained as a result of financing activities amounted to 12,843 million yen (compared to 10,470 million yen obtained in the same period of the previous year). This was mainly due to income from short-term borrowings of 14,659 million yen, while dividend payments amounted to 1,779 million yen.

• Attached document page 8

3. Interim Consolidated Financial Statements and Main Notes

(3) Interim Consolidated Statement of Cash Flows

Before correction

(3) Interim Consolidated Statement of Cash Flows

(Unit: thousand yen)

	For the six months ended September 30, 2023	For the six months ended September 30, 2024
Cash flows from operating activities		
Interim income before income taxes	6,250,341	59,761
depreciation expense	140,311	511,037
Stock-based compensation expenses	123,356	204,079
Increase (decrease) in allowance for doubtful accounts (△ indicates decrease)	2,667	(8,058)

(Unit: thousand yen)

	For the six months ended September 30, 2023	For the six months ended September 30, 2024
Increase (decrease) in provision for bonuses (△ indicates decrease)	59,088	57,978
Increase (decrease) in provision for directors' bonuses (△ indicates decrease)	3,819	8,215
Increase (decrease) in provision for product warranties (△ indicates decrease)	(4,307)	64,318
Increase (decrease) in provision for construction loss (△ indicates decrease)	(434)	(2,517)
Increase (decrease) in liabilities related to retirement benefits (△ indicates decrease)	6,866	4,858
Increase (decrease) in provision for retirement benefits for directors (△ indicates decrease)	(83,863)	2,873
Interest income and dividends received	(58,655)	(43,041)
interest paid	133,126	742,319
foreign exchange gain (△ indicates gain)	12,428	2,325
Gain (loss) on sale of fixed assets (△ indicates gain)	(10,567)	-
Loss on disposal of fixed assets	4,950	25
Reversal of stock option expenses	(2,636)	-
Increase/decrease in accounts receivable (△ indicates increase)	(4,513,069)	5,981,899
Change in inventory (△ indicates increase)	(1,238,561)	(22,560,577)
Increase (decrease) in advances paid (△ indicates increase)	(352,028)	(1,195,856)
Increase/decrease in other assets (△ indicates increase)	451,172	745,415
Increase (decrease) in trade payables (△ indicates decrease)	2,125,171	1,108,977
Increase (decrease) in accrued consumption taxes (△ indicates decrease)	(227,921)	(166,978)
Increase (decrease) in contract liabilities (△ indicates decrease)	(5,540,219)	3,323,575
Increase (decrease) in long-term accounts payable (△ indicates decrease)	(9,021)	-
Increase/decrease in other liabilities (△ indicates decrease)	63,102	<u>1,689,159</u>

(Unit: thousand yen)

	For the six months ended September 30, 2023	For the six months ended September 30, 2024
Subtotal	(2,664,880)	(9,470,208)
Amount of interest and dividends received	71,732	34,790
Amount of interest paid	(36,392)	(981,789)
Amount of corporate income taxes paid	(1,043,755)	(1,301,857)
Cash flows from operating activities	(3,673,296)	(11,719,066)
Cash flows from investing activities		
Expenditures for acquisition of tangible fixed assets	(135,591)	(3,255,820)
Proceeds from sales of tangible fixed assets	17,233	-
Expenditures for acquisition of software	(3,600)	(6,894)
Expenditures for acquisition of intangible fixed assets	(755)	-
Expenditures for acquisition of investment securities	(0)	(0)
Expenditure due to time deposit placement	-	(547,000)
Income from withdrawal of time deposits	654,100	-
Expenditures for deposits and guarantee money	(108,359)	(71,876)
Income from collection of security deposits and guarantee deposits	96,184	41,282
Proceeds from collection of accounts receivable	58,470	-
Expenditures for loans	-	(5,527)
Other	(3,620)	(11,085)
Cash flows from investing activities	574,059	(3,856,923)
Cash flows from financing activities		
Proceeds from short-term borrowings	12,170,600	14,659,150
Expenditures due to repayment of short-term borrowings	(733,250)	-
Expenditures for repayment of lease obligations	(4,565)	(155,438)
Proceeds from disposal of treasury stock	60,769	119,293
Expenditure for acquisition of own shares	(522)	(44)
Amount of dividends paid	(1,022,528)	(1,779,441)
Cash flows from financing activities	10,470,501	12,843,518
Translation differences related to cash and cash equivalents	666,231	1,725,659
Increase (decrease) in cash and cash equivalents (Δ indicates decrease)	8,037,496	(1,006,811)
Balance of cash and cash equivalents at beginning of period	13,216,067	11,859,827
Cash and cash equivalents at the end of the interim period	21,253,564	10,853,015

<After Correction>

(3) Interim Consolidated Statement of Cash Flows

(Unit: thousand yen)

	For the six months ended September 30, 2023	For the six months ended September 30, 2024
Cash flows from operating activities		
Interim income before income taxes	6,250,341	59,761
depreciation expense	140,311	511,037
Stock-based compensation expenses	123,356	204,079

(Unit: thousand yen)

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Increase (decrease) in provision for bonuses (Δ indicates decrease)	59,088	57,978
Increase (decrease) in provision for directors' bonuses (Δ indicates decrease)	3,819	8,215
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Increase (decrease) in liabilities related to retirement benefits (Δ indicates decrease)	6,866	4,858
Increase (decrease) in provision for retirement benefits for directors (Δ indicates decrease)	(83,863)	2,873
Interest income and dividends received	(58,655)	(43,041)
interest paid	133,126	742,319
foreign exchange gain (Δ indicates gain)	12,428	2,325
Gain (loss) on sale of fixed assets (Δ indicates gain)	(10,567)	-
Loss on disposal of fixed assets	4,950	25
Reversal of stock option expenses	(2,636)	-
Increase/decrease in accounts receivable (Δ indicates increase)	(4,513,069)	5,981,899
Change in inventory (Δ indicates increase)	(1,238,561)	(22,560,577)
Increase (decrease) in advances paid (Δ indicates increase)	(352,028)	(1,195,856)
Increase/decrease in other assets (Δ indicates increase)	451,172	745,415
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Increase/decrease in contract liabilities (Δ indicates decrease)	(5,540,219)	3,323,575
Increase (decrease) in long-term accounts payable (Δ indicates decrease)	(9,021)	-
Increase/decrease in other liabilities (Δ indicates decrease)	63,102	<u>234,137</u>
Subtotal	<u>(2,664,880)</u>	<u>(10,925,230)</u>
Amount of interest and dividends received	71,732	34,790
Amount of interest paid	(36,392)	(981,789)
Amount of corporate income taxes paid	(1,043,755)	(1,301,857)
Cash flows from operating activities	<u>(3,673,296)</u>	<u>(13,174,088)</u>
Cash flows from investing activities		
Expenditures for acquisition of tangible fixed assets	(135,591)	<u>(1,800,798)</u>
Proceeds from sales of tangible fixed assets	17,233	-
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Proceeds from collection of security deposits and guarantee deposits	96,184	41,282
Proceeds from collection of accounts receivable	58,470	-
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(Unit: thousand yen)

	For the six months ended September 30, 2023	For the six months ended September 30, 2024
Others	(3,620)	(11,085)
Cash flows from investing activities	574,059	(2,401,901)
Cash flows from financing activities		
Proceeds from short-term borrowings	12,170,600	14,659,150
Expenditures due to repayment of short-term borrowings	(733,250)	-
Expenditures for repayment of lease obligations	(4,565)	(155,438)
Proceeds from disposal of treasury stock	60,769	119,293
Expenditure for acquisition of own shares	(522)	(44)
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Cash and cash equivalents at the end of the interim period	21,253,564	10,853,015