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February 13, 2026

Consolidated Financial Results for the Nine Months Ended December 31, 2025 (Under Japanese GAAP)

Company name: Nomura Micro Science Co., Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 6254
 URL: <https://www.nomura-nms.co.jp/english>
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 Scheduled date to commence dividend payments: -
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated Financial Results for the Nine Months Ended December 31, 2025 (from April 01, 2025 to December 31, 2025)

(1) Consolidated operating results (Cumulative)

(Percentages indicate YoY changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Nine months ended								
December 31, 2025	41,046	28.9	4,640	18.0	3,891	38.1	2,865	38.7
December 31, 2024	31,855	(48.0)	3,933	(53.5)	2,817	(66.6)	2,066	(64.4)

(Note) Comprehensive income:

For the nine months ended December 31, 2025: 3,976 million yen (67.6%)

For the nine months ended December 31, 2024: 2,372 million yen (61.8%)

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
December 31, 2025	75.43	74.01
December 31, 2024	54.91	53.47

(2) Consolidated financial positions

	Total assets	Net assets	Equity to assets ratio	Net assets per share
As of	Million yen	Million yen	%	Yen
December 31, 2025	109,711	38,655	34.6	996.86
March 31, 2025	116,783	37,013	31.2	963.39

(Reference) Owner's equity

As of the third quarter of the fiscal year ending March 2026: 38,014 million yen

As of the fiscal year ended March 2025: 36,476 million yen

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2025	-	20.00	-	60.00	80.00
Fiscal year ending March 31, 2026	-	20.00	-		
Fiscal year ending March 31, 2026 (Forecast)				50.00	70.00

(Note) Presence or absence of revisions from the most recently announced dividend forecast: None

3. Consolidated Earnings Forecasts for the Fiscal Year Ending March 31, 2026 (from April 01, 2025 to March 31, 2026)

(Percentages indicate YoY changes.)

	Net Sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Fiscal year ending March 31, 2026	60,000	(37.7)	6,200	(59.7)	5,184	(61.3)	3,837	(62.4)	100.90

(Note) Correction of financial forecast from the most recent financial forecast: None

Basic earnings per share in the consolidated forecasts for the fiscal year ending March 2026 are calculated based on the average number of shares, which is determined using the number of treasury shares as of the end of the third quarter.

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - companies (company names) -, Excluded: - companies (company names) -

(2) Application of specific accounting for the consolidated quarterly financial statements: Yes

(Note) For details, please refer to the attached document, page 8, "2. Quarterly Consolidated Financial Statements and Significant Notes Thereto

(3) Notes to Quarterly Consolidated Financial Statements"

(3) Changes in accounting policies, changes in accounting estimates, retrospective restatement

(i) Changes in accounting policies due to revisions of accounting standards and other regulations: None

(ii) Changes in accounting policies other than (i): None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of shares issued (common shares)

(i) Total number of issued shares at the end of the period (including treasury shares)

As of December 31, 2025	40,608,000 shares
As of March 31, 2025	40,608,000 shares

(ii) Number of treasury shares at the end of the period

As of December 31, 2025	2,474,016 shares
As of March 31, 2025	2,744,939 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2025	37,994,036 shares
Nine months ended December 31, 2024	37,629,624 shares

* Review of attached consolidated quarterly financial statements by a certified public accountant or an audit firm: None

* Notes: Explanation regarding the appropriate use of forecasts and other special notes

The forward-looking statements such as performance forecasts contained in this document are based on information currently available to the Company and on certain assumptions that are deemed reasonable. They are not intended as a guarantee of achievement by the Company. Actual results may differ significantly due to various factors. For the conditions underlying the forecasts and notes on the use of forecasts, please refer to the attached document, page 3, "1. Overview of Operating Results (3) Explanation of Consolidated Earnings Forecast and Other Forward-Looking Statements"

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1. Overview of Operating Results

(1) Overview of Operating Results for the Nine Months Ended December 31, 2025

During the nine months ended December 31, 2025, the global economy remained resilient, supported by fiscal and monetary policies in various countries; however, the situation continued to be unstable due to the impact of U.S. trade policy, heightened geopolitical risks, and delays in the recovery of the Chinese economy.

In the semiconductor industry, which affects the performance of our group, capital investment remained strong, driven by increased demand for generative AI and cloud infrastructure, leading to expanded investment in memory and logic products. SEMI (Semiconductor Equipment and Materials International) announced that global semiconductor manufacturing equipment sales for the third quarter of 2025 reached USD 33.6 billion, an increase of 11.0% year-on-year.

Under these circumstances, our group has aimed to enhance corporate value and achieve the goals of the Medium-Term Management Plan Together Toward Transformation-26 (TTT-26) by focusing on (1) improving profitability, (2) optimizing capital efficiency, (3) optimizing finance and shareholder returns, and (4) creating social value. We have strengthened our approach to the semiconductor and pharmaceutical industries, implemented reforms in engineering processes to improve productivity and profitability, and have undertaken various initiatives to realize sustainable management.

As a result, orders received were 27,490 million yen (up 55.9% YoY), net sales were 41,046 million yen (up 28.9% YoY), operating profit was 4,640 million yen (up 18.0% YoY), ordinary profit was 3,891 million yen (up 38.1% YoY), and profit attributable to owners of parent was 2,865 million yen (up 38.7% YoY).

(Orders received)

Investment by semiconductor-related companies, which are our main customers, remained strong. Although there were regional differences, we steadily secured orders, resulting in orders received of 27,490 million yen (55.9% YoY).

(Net sales)

Regarding water treatment equipment, net sales were 28,073 million yen (up 43.7% YoY), mainly due to the steady progress of construction for large-scale water treatment equipment orders in Japan, South Korea and the United States. In addition, for maintenance and consumables, orders remained strong, particularly from semiconductor-related companies, resulting in net sales of 12,428 million yen (up 18.5% YoY). On the other hand, for other businesses, net sales were 544 million yen (down 70.2% YoY), mainly due to the completion of sales of piping materials for large semiconductor manufacturing equipment.

(Profit)

In terms of profitability, operating profit and all subsequent profit stages exceeded the same period of the previous year, mainly due to increased revenue from water treatment equipment, maintenance and consumables.

Operating results by segment are as follows.

1. Japan

Due to the steady progress of construction for large-scale domestic water treatment equipment, along with solid performance in maintenance and related services, net sales were 18,834 million yen (up 11.9% YoY). Although we maintained profitability at a typical level, operating profit was 1,689 million yen (down 9.7% YoY), mainly due to the absence of certain highly profitable large-scale projects recorded in the same period of the previous year.

2. South Korea

Due to the steady progress of construction for large-scale water treatment equipment orders received by the end of the previous fiscal year, net sales were 7,064 million yen (up 161.6% YoY), while operating profit was 293 million yen (down 10.6% YoY) due to strategic order intake to expand our customer base and higher SG&A expenses.

3. China

Due to the completion of a cycle of large-scale water treatment equipment projects, net sales were 4,835 million yen (down 31.8% YoY), and operating profit was 17 million yen (down 97.6% YoY).

4. Taiwan

Due to significant delays in construction progress resulting from changes in project plans for large-scale water treatment equipment, net sales were 1,891 million yen (down 35.2% YoY), and operating profit was 588 million yen (down 36.3% YoY).

5. United States

Due to the steady progress of large-scale water treatment projects that had already been received, net sales were 8,414 million yen (up 263.7% YoY), and operating profit was 2,075 million yen (compared to operating profit of 96 million yen in the same period of the previous year).

6. Others

In the previous consolidated fiscal year, as part of our business strategy to realize the medium-term management plan "TTT-26" and in response to the diversification of semiconductor manufacturing bases, we established Nomura Micro Science Singapore Pte. Ltd. and included it in the scope of consolidation. Accordingly, we have added "Others" as a new reporting segment. Operations commenced in the first quarter, and net sales amounted to 6 million yen due to orders for maintenance and consumables. However, as establishment costs and other expenses could not be fully absorbed, an operating loss of 24 million yen was recorded.

Note: In the previous consolidated fiscal year, Nomura Micro Science Singapore Pte. Ltd. had not commenced business operations, and therefore, no net sales or operating profit/loss were recorded.

(2) Overview of Financial Position for the Nine Months Ended December 31, 2025

As for total assets at the end of the third quarter of the consolidated fiscal period, they decreased by 7,071 million yen compared to the end of the previous consolidated fiscal year, amounting to 109,711 million yen. This was mainly due to an increase in work in process of 1,956 million yen, while notes and accounts receivable - trade and contract assets decreased by 4,410 million yen, and cash and deposits decreased by 3,666 million yen.

Total liabilities decreased by 8,712 million yen compared to the end of the previous consolidated fiscal year, amounting to 71,056 million yen. This was mainly due to a decrease of 6,428 million yen in contract liabilities and a decrease of 1,971 million yen in short-term borrowings.

Net assets increased by 1,641 million yen compared to the end of the previous consolidated fiscal year, reaching 38,655 million yen. This was mainly due to an increase of 980 million yen in foreign currency translation adjustment and an increase of 561 million yen in capital surplus, among other factors.

(3) Explanation of Consolidated Earnings Forecast and Other Forward-Looking Statements

There are no changes to the consolidated forecasts for the nine months ending December 31, 2025 and the fiscal year ending March 31, 2026, which were announced on May 15, 2025.

2. Quarterly Consolidated Financial Statements and Significant Notes Thereto
(1) Quarterly Consolidated Balance Sheets

(Unit: Thousands of yen)

	As of March 31,2025	As of December 31,2025
Assets		
Current assets		
Cash and deposits	17,330,150	13,663,402
Notes and accounts receivable - trade and contract assets	82,339,287	77,928,356
Electronically recorded monetary claims - operating	2,534,590	947,124
Merchandise and finished goods	552,990	319,442
Work in process	2,009,656	3,965,731
Raw materials and supplies	1,159,077	1,061,722
Others	3,470,440	2,600,062
Allowance for doubtful accounts	(405,851)	(399,225)
Total current assets	108,990,341	100,086,616
Non-current assets		
Property, plant and equipment	4,957,867	6,499,597
Intangible assets	119,477	90,855
Investments and other assets	2,715,454	3,034,890
Total non-current assets	7,792,798	9,625,344
Total assets	116,783,140	109,711,960
Liabilities		
Current liabilities		
Notes and accounts payable - trade	9,251,132	7,578,636
Short-term borrowings	52,158,200	50,186,710
Accounts payable - other	924,386	2,028,342
Income taxes payable	3,843,103	2,998,731
Contract liabilities	9,330,148	2,901,765
Provision for product warranties	241,844	365,584
Provision for bonuses	598,072	399,790
Provision for bonuses for directors	20,827	31,562
Asset retirement obligations	30,106	52,019
Others	2,496,807	2,280,553
Total current liabilities	78,894,628	68,823,695
Non-current liabilities		
Lease liabilities	497,703	1,657,731
Retirement benefit liabilities	10,121	10,931
Provisions for retirement benefits for directors (and other officers)	222,226	238,181
Others	144,525	325,859
Total non-current liabilities	874,575	2,232,704
Total liabilities	79,769,204	71,056,399

(Unit: Thousands of yen)

	As of March 31,2025	As of December 31,2025
Net assets		
Shareholders' equity		
Share capital	2,236,800	2,236,800
Capital surplus	3,286,603	3,847,706
Retained earnings	29,736,483	29,569,201
Treasury shares	(330,121)	(297,548)
Total shareholders' equity	34,929,766	35,356,159
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	373,594	503,808
Deferred gains or losses on hedges	-	(0)
Foreign currency translation adjustment	1,173,591	2,154,136
Total accumulated other comprehensive income	1,547,185	2,657,944
Share acquisition rights	536,984	641,456
Total net assets	37,013,936	38,655,560
Total liabilities and net assets	116,783,140	109,711,960

(2) Quarterly Consolidated Statement of Income and Consolidated Statements of Comprehensive Income
(Quarterly Consolidated Statement of Income)

(Unit: Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Net sales	31,855,203	41,046,949
Cost of sales	23,656,521	31,838,973
Gross profit	8,198,681	9,207,976
Selling, general and administrative expenses	4,264,810	4,567,478
Operating profit	3,933,870	4,640,497
Non-operating income		
Interest income	35,361	90,434
Dividend income	22,967	24,936
Rental income from buildings	20,014	22,991
Foreign exchange gains	153,171	825,474
Others	28,136	62,689
Total non-operating income	259,652	1,026,525
Non-operating expenses		
Interest expense	1,351,218	1,762,013
Others	24,320	13,626
Total non-operating expenses	1,375,539	1,775,639
Ordinary profit	2,817,983	3,891,383
Extraordinary income		
Gain on sale of non-current assets	-	56
Gain on sale of investment securities	-	17,493
Total extraordinary income	-	17,550
Extraordinary losses		
Loss on retirement of fixed assets	25	230
Loss on sale of investment securities	-	160
Total extraordinary losses	25	391
Profit before income taxes	2,817,958	3,908,542
Income taxes	751,637	1,042,697
Profit	2,066,320	2,865,845
Profit attributable to owners of parent	2,066,320	2,865,845

(Quarterly Consolidated Statements of Comprehensive Income)

(Unit: Thousands of yen)

	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Profit	2,066,320	2,865,845
Other comprehensive income		
Valuation difference on available-for-sale securities	42,056	130,214
Deferred gains or losses on hedges	29	(0)
Foreign currency translation adjustment	264,001	980,545
Total other comprehensive income	306,087	1,110,759
Comprehensive income	2,372,408	3,976,604
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,372,408	3,976,604

(3) Notes to Quarterly Consolidated Financial Statements

(Notes on Special Accounting Methods for Preparing Quarterly Consolidated Financial Statements)

(Calculation of tax expenses)

With regard to income tax expenses, the effective tax rate after applying tax effect accounting to the pre-tax net income for the consolidated fiscal year including the first quarter of the current fiscal year is reasonably estimated, and the estimated effective tax rate is applied to the pre-tax net income to calculate the tax expenses.

Note that Income taxes - deferred are included in Income taxes.

(Notes on Segment Information, etc.)

I Previous third quarter consolidated cumulative period (from April 1, 2024 to December 31, 2024)

Information on amounts of net sales and profit or loss by reportable segment

(Unit: Thousands of yen)

	Reportable segments						
	Japan	South Korea	China	Taiwan	United States	Others	Total
Net sales							
Net sales to external customers	16,831,824	2,700,196	7,093,029	2,916,837	2,313,314	-	31,855,203
Internal transactions between segments							
Net sales or transfer amount	1,687,350	591,548	39,257	-	25,192	-	2,343,348
Total	18,519,174	3,291,744	7,132,287	2,916,837	2,338,506	-	34,198,551
Segment profit	1,870,878	328,845	713,460	924,240	96,445	-	3,933,870

	Adjustment amount	Amount recorded in quarterly consolidated statement of income (Note)
Net sales		
Net sales to external customers	-	31,855,203
Internal transactions between segments		
Net sales or transfer amount	(2,343,348)	-
Total	(2,343,348)	31,855,203
Segment profit	-	3,933,870

(Note) Segment profit is consistent with operating profit in the quarterly consolidated statement of income.

II For the nine months ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

1. Information on net sales and profit or loss by reportable segment

(Unit: Thousands of yen)

	Reportable segments						
	Japan	South Korea	China	Taiwan	United States	Others	Total
Net sales							
Net sales to external customers	18,834,801	7,064,587	4,835,853	1,891,292	8,414,369	6,044	41,046,949
Internal transactions between segments							
Net sales or transfer amount	2,587,896	359,891	7,484	948	5,749	11,803	2,973,773
Total	21,422,698	7,424,478	4,843,337	1,892,241	8,420,119	17,848	44,020,723
Segment profit or Loss (-)	1,689,079	293,936	17,422	588,824	2,075,604	(24,371)	4,640,497

	Adjustment amount	Amount recorded in quarterly consolidated statement of income (Note)
Net sales		
Net sales to external customers	-	41,046,949
Internal transactions between segments		
Net sales or transfer amount	(2,973,773)	-
Total	(2,973,773)	41,046,949
Segment profit or Loss (-)	-	4,640,497

(Note) Segment profit or loss is consistent with operating profit in the quarterly consolidated statement of income.

2. Matters related to changes in reportable segments

In the previous consolidated fiscal year, Nomura Micro Science Singapore Pte. Ltd. was newly established in Singapore and included within the scope of consolidation. As a result, "Others" has been added as a new reportable segment. Segment information for the previous nine months ended December 31 is disclosed based on the revised reportable segment classifications.

(Notes on Substantial Changes in the Amount of Shareholders' Equity)

There are no applicable items.

(Notes on Going Concern Assumption)

There are no applicable items.

(Notes on Quarterly Consolidated Statement of Cash Flows)

The quarterly consolidated statement of cash flows for the nine months ended December 31 has not been prepared. Depreciation for the nine months ended December 31 (including amortization of intangible assets) is as follows.

(Unit: Thousands of yen)

	For the nine months ended December 31, 2024	For the nine months ended December 31, 2025
Depreciation	1,105,425	1,299,704