ZACROS

FASF

(Correction / Numerical Data Correction)
Partial Correction to "Summary of Consolidated Financial Results for the Three Months Ended June 30, 2025 (Based on Japanese GAAP)"

Tokyo, Japan, November 6, 2025—ZACROS CORPORATION (the Company) announces that certain items in the "Summary of Consolidated Financial Results for the Three Months Ended June 30, 2025 (Based on Japanese GAAP)" disclosed on August 7, 2025, need to be corrected.
In addition, some figures have been revised, and the corrected data are provided below.

【Reason for the correction】
The items to be corrected are underlined.

【Details】

2. Quarterly Consolidated Financial Statements and Significant Notes Thereto

(1) Quarterly consolidated balance sheets

(Before correction)

(Millions of yen)

	As of March 31, 2025	As of June 30, 2025
Liabilities		
Current liabilities		
Notes and accounts payable—trade	<u>20,311</u>	20,332
Electronically recorded obligations - operating	<u>2,383</u>	2,412
Short-term loans payable	595	573
Accounts payable—other	13,333	12,620
Income taxes payable	994	947
Contract liabilities	373	564
Provision for bonuses	1,801	883
Provision for directors' bonuses	138	41
Other	2,634	3,443
Total current liabilities	42,566	41,819

(After correction)

(Millions of yen)

	As of March 31, 2025	As of June 30, 2025
Liabilities		
Current liabilities		
Notes and accounts payable—trade	20,481	20,332
Electronically recorded obligations - operating	2,213	2,412
Short-term loans payable	595	573
Accounts payable—other	13,333	12,620
Income taxes payable	994	947
Contract liabilities	373	564
Provision for bonuses	1,801	883
Provision for directors' bonuses	138	41
Other	2,634	3,443
Total current liabilities	42,566	41,819

Notes on changes in presentation methods
(Balance sheet related)

(Before correction)
In the previous consolidated fiscal year, “Electronically recorded monetary claims,” which had been included under “Notes and accounts receivable—trade and contract assets” in current assets, and “Electronically recorded obligations-operating,” which had been included under “Notes and accounts payable—trade” in current liabilities, have been presented separately for greater clarity. The consolidated financial statements for the previous consolidated fiscal year have been reclassified to reflect this change in presentation.

As a result, in the consolidated balance sheet for the previous consolidated fiscal year, the amount previously presented under “Notes and accounts receivable—trade and contract assets” in current assets (¥41,266 million) is now shown as ¥35,723 million for “Notes and accounts receivable—trade and contract assets” and ¥5,542 million for “Electronically recorded monetary claims.” Similarly, the amount previously presented under “Notes and accounts payable—trade” in current liabilities (¥22,695 million) is now shown as ¥20,311 million for “Notes and accounts payable—trade” and ¥2,383 million for “Electronically recorded obligations - operating.”

(After correction)
In the previous consolidated fiscal year, “Electronically recorded monetary claims,” which had been included under “Notes receivable—trade” in current assets, and “Electronically recorded obligations-operating,” which had been included under “Notes and accounts payable—trade” in current liabilities, have been presented separately for greater clarity. The consolidated financial statements for the previous consolidated fiscal year have been reclassified to reflect this change in presentation.

As a result, in the consolidated balance sheet for the previous consolidated fiscal year, the amounts previously presented under "Notes receivable - trade" of ¥6,299 million, "Accounts receivable—trade" of ¥32,978 million, and "Contract assets" of ¥1,987 million under "Current assets" are now reclassified and shown as ¥35,723 million for "Notes and accounts receivable—trade and contract assets" and ¥5,542 million for “Electronically recorded monetary claims. Similarly, the amount previously presented under “Notes and accounts payable—trade” in current liabilities (¥22,695 million) is now shown as ¥20,481 million for “Notes and accounts payable—trade” and ¥2,213 million for “Electronically recorded obligations - operating.”

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