August 7, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name:	Nomura Micro Science Co., Ltd.
Stock exchange listings:	Tokyo Stock Exchange
Stock code:	6254
URL:	https://www.nomura-nms.co.jp/english
Representative:	Makoto Uchida, President, Executive Officer
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Scheduled date for dividend payment:	-
Supplementary materials for financial summaries:	Yes
Financial results briefing:	None

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

1. Consolidated Financial Results for the Three Months Ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(1) Consolidated operating results (Percentages indicate YoY changes)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
June 30, 2026	9,202	(25.8)	628	(54.4)	342	(56.2)	239	(48.4)
June 30, 2025	12,403	62.6	1,378	280.8	782	58.3	464	12.9

Note: Comprehensive income
For the three months ended June 30, 2026: ¥788 million [498.5%]
For the three months ended June 30, 2025: ¥131 million [(90.9%)]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	6.25	6.12
June 30, 2025	12.27	12.11

(2) Consolidated financial positions

	Total assets	Net assets	Equity-to-assets ratio	Net assets per share
As of	Million yen	Million yen	%	Yen
June 30, 2026	111,078	38,542	33.9	982.15
March 31, 2026	110,290	39,852	35.6	1,026.65

Reference: Equity
As of June 30, 2026: ¥37,705 million
As of March 31, 2026: ¥39,309 million

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, 2026	-	20.00	-	61.00	81.00
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		30.00	-	55.00	85.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated Earnings Forecasts for the Fiscal Year Ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(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
Six months ending September 30, 2026	34,500	36.9	3,600	25.8	2,650	28.6	1,961	38.7	51.11
Fiscal year ending March 31, 2027	97,000	72.5	16,000	140.0	15,000	166.5	11,100	190.7	289.21

Note: Revisions to the earnings forecasts most recently announced: None

Basic earnings per share for the six months ending September 30, 2026 and the fiscal year ending March 31, 2027 are calculated based on the average number of shares outstanding during the period, which is calculated based on the number of treasury shares at the end of the three months ended June 30, 2026.

*** Notes**

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

(2) Application of special accounting methods for preparing quarterly consolidated financial statements: Yes

Note: For details, please refer to page 8 of the Attached Materials, “2. Quarterly Consolidated Financial Statements and Significant Notes Thereto (3) Notes to Quarterly Consolidated Financial Statements (Notes on Special Accounting Methods for Preparing Quarterly Consolidated Financial Statements).”

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

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

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of June 30, 2026	40,608,000 shares
As of March 31, 2026	40,608,000 shares

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

As of June 30, 2026	2,217,216 shares
As of March 31, 2026	2,319,216 shares

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

Three months ended June 30, 2026	38,348,117 shares
Three months ended June 30, 2025	37,863,728 shares

* Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or an audit corporation: None

* Proper use of earnings forecasts, and other special matters
Forward-looking statements, including the consolidated forecasts stated in these materials, are based on information currently available to the Company and certain assumptions deemed reasonable.
Consequently, any statements herein do not constitute assurances regarding actual results by the Company. Results may differ materially from the consolidated forecasts due to various factors. Please refer to the section "(3) Explanation of Consolidated Earnings Forecast and Other Forward-Looking Statements" in "1. Overview of Operating Results" on page 3 of the attached materials for the assumptions underlying the earnings forecasts and cautions concerning their use.

Attached Material Index

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1. Overview of Operating Results

(1) Overview of Operating Results for the Three Months Ended June 30, 2026

During the three months ended June 30, 2026, the global economy generally maintained a moderate growth trend, supported by capital investment centered on AI-related fields. On the other hand, in addition to the impact on energy prices and disruptions in logistics caused by heightened tensions in the Middle East, the outlook remained uncertain due to trends in U.S. trade and tariff policies, the stagnation of the Chinese economy, and other factors.

In the semiconductor industry, which affects the performance of the Group, continued investment in production capacity and technology upgrades supporting AI-related advanced logic, DRAM, and advanced packaging remained firm.
SEMI (Semiconductor Equipment and Materials International) announced that global semiconductor manufacturing equipment sales in the first quarter of 2026 reached US$36.5 billion, up 14% year on year.

Under these circumstances, the Group has aimed to expand corporate value and has focused on achieving the Medium-Term Management Plan "Together Toward Transformation 26 (TTT-26)" through (i) improving profitability, (ii) enhancing capital efficiency, (iii) financial optimization and shareholder returns, and (iv) creating social value.

As a result, orders received amounted to 38,891 million yen (up 783.4% YoY), Net sales amounted to 9,202 million yen (down 25.8% YoY), Operating profit amounted to 628 million yen (down 54.4% YoY), Ordinary profit amounted to 342 million yen (down 56.2% YoY), and Profit attributable to owners of parent amounted to 239 million yen (down 48.4% YoY).

(Orders received)
Capital investment by semiconductor-related companies, which are the major customers of the Group, remained firm, and proactive sales activities in Japan and overseas were successful, resulting in orders for large-scale water treatment equipment projects mainly in Japan and East Asia, and orders received increased significantly.

(Net sales)
Regarding water treatment equipment, due to the completion of large-scale water treatment equipment projects in the United States and Japan, Net sales amounted to 4,365 million yen (down 50.1% YoY). In addition, regarding maintenance and consumables, orders remained firm mainly from semiconductor-related companies, and Net sales amounted to 4,630 million yen (up 31.9% YoY). Regarding other businesses, due to an increase in sales of piping materials for large semiconductor manufacturing equipment, Net sales amounted to 206 million yen (up 46.1% YoY).

(Profit)
Regarding profits, although the gross profit margin improved due to an increase in the sales composition ratio of maintenance and consumables, gross profit decreased due to factors causing lower revenue, such as the completion of large-scale water treatment equipment projects in the United States and Japan. In addition, due to an increase in Selling, general and administrative expenses, including personnel expenses, profits at each level below Operating profit decreased compared with the same period of the previous year.

Operating results by segment are as follows.

(i) Japan
In addition to the completion of projects for large-scale water treatment equipment, as sales contributions from newly received large-scale orders are expected from the second half onward, Net sales amounted to 3,894 million yen (47.8% decrease YoY). Regarding Operating profit, due to the factor of decreased revenue as well as an increase in Selling, general and administrative expenses, Operating profit amounted to 395 million yen (48.1% decrease YoY).

(ii) South Korea
Due to progress in construction work for large-scale water treatment equipment orders received by the previous fiscal year, Net sales amounted to 1,374 million yen (up 124.7% YoY), but due to an increase in the cost of some water treatment equipment, Operating profit amounted to 19 million yen (down 67.6% YoY).

(iii) China
While construction work for large-scale water treatment equipment projects had run its course, orders for maintenance and consumables remained firm, resulting in Net sales of 1,031 million yen (up 4.2% YoY). On the profit side, due to rising costs and an increase in Selling, general and administrative expenses, Operating loss amounted to 24 million yen (Operating profit of 9 million yen in the same period of the previous year).

(iv) Taiwan
In addition to the smooth progress of construction work on the large-scale water treatment equipment ordered last year, orders for maintenance services and consumables also remained firm, resulting in Net sales of 1,730 million yen (up 168.4% YoY) and Operating profit of 188 million yen (up 0.5% YoY).

(v) United States
Due to the completion of orders for large-scale water treatment equipment and other factors, Net sales amounted to 1,123 million yen (down 58.1% YoY), and Operating profit was 40 million yen (down 88.9% YoY), resulting in a significant decrease in both sales and profit.

(vi) Other
Nomura Micro Science Singapore Pte. Ltd., which commenced operations in the previous consolidated fiscal year, saw its business activities progress steadily and secured maintenance projects, resulting in Net sales of 48 million yen

(up 617.5% YoY) and Operating profit of 8 million yen (compared with an operating loss of 3 million yen in the same period of the previous year).

(2) Overview of Financial Position for the Three Months Ended June 30, 2026

Total assets at the end of the current first-quarter consolidated accounting period increased by 787 million yen compared with the end of the previous consolidated fiscal year, to 111,078 million yen. This was mainly due to a decrease in Cash and deposits of 1,951 million yen, while Notes and accounts receivable - trade, and contract assets increased by 2,195 million yen and Other under current assets increased by 769 million yen.

Total liabilities increased by 2,097 million yen compared with the end of the previous consolidated fiscal year, to 72,535 million yen. This was mainly due to a decrease of 2,052 million yen in Notes and accounts payable - trade, while Short-term borrowings increased by 3,478 million yen.

In addition, net assets decreased by 1,310 million yen compared with the end of the previous consolidated fiscal year, to 38,542 million yen. This was mainly due to increases of 386 million yen in Foreign currency translation adjustment and 161 million yen in Valuation difference on available-for-sale securities, while Retained earnings decreased by 2,095 million yen.

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

There are no changes to the consolidated forecasts for the fiscal year ending March 31, 2027 from the consolidated forecasts for the second quarter (cumulative) and the full year announced on May 14, 2026.

2. Quarterly Consolidated Financial Statements and Significant Notes Thereto

(1) Quarterly Consolidated Balance Sheets

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	10,425,046	8,473,753
Notes and accounts receivable - trade, and contract assets	81,779,595	83,975,353
Electronically recorded monetary claims - operating	1,014,602	765,183
Merchandise and finished goods	392,150	484,699
Work in process	3,593,530	3,588,315
Raw materials and supplies	1,196,126	1,168,026
Other	1,970,333	2,740,127
Allowance for doubtful accounts	(383,982)	(367,584)
Total current assets	99,987,402	100,827,874
Non-current assets		
Property, plant, and equipment	6,263,117	6,128,091
Intangible assets	79,817	75,155
Investments and other assets	3,959,826	4,046,879
Total non-current assets	10,302,761	10,250,126
Total assets	110,290,164	111,078,001
Liabilities		
Current liabilities		
Notes and accounts payable - trade	7,761,144	5,708,776
Short-term borrowings	51,065,800	54,543,830
Accounts payable - other	1,378,414	1,461,743
Income taxes payable	3,450,785	2,732,410
Contract liabilities	1,749,764	2,144,244
Provision for product warranties	354,912	322,788
Provision for bonuses	430,468	774,042
Provision for bonuses for directors	34,744	54,574
Asset retirement obligations	59,323	66,628
Other	1,928,414	2,532,666
Total current liabilities	68,213,771	70,341,704
Non-current liabilities		
Lease liabilities	1,616,245	1,579,613
Retirement benefit liability	12,316	12,845
Provision for retirement benefits for directors (and other officers)	277,513	288,922
Other	317,387	312,115
Total non-current liabilities	2,223,462	2,193,496
Total liabilities	70,437,233	72,535,200

(Thousands of yen)

	As of March 31, 2026	As of June 30, 2026
Net assets		
Shareholders' equity		
Share capital	2,236,800	2,236,800
Capital surplus	4,237,497	4,168,698
Retained earnings	30,521,528	28,425,739
Treasury shares	(278,917)	(266,641)
Total shareholders' equity	36,716,908	34,564,596
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	523,282	684,986
Deferred gains or losses on hedges	(2,151)	(1,756)
Foreign currency translation adjustment	2,071,140	2,457,657
Total accumulated other comprehensive income	2,592,271	3,140,887
Share acquisition rights	543,750	837,316
Total net assets	39,852,930	38,542,800
Total liabilities and net assets	110,290,164	111,078,001

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

(Quarterly Consolidated Statements of Income) (cumulative)

(Thousands of yen)

Net sales	Three months ended June 30, 2025	Three months ended June 30, 2026
Net sales	12,403,144	9,202,469
Cost of sales	9,621,201	7,055,761
Gross profit	2,781,942	2,146,708
Selling, general and administrative expenses	1,403,394	1,518,695
Operating profit	1,378,548	628,013
Non-operating income		
Interest income	37,777	13,911
Dividend income	5,245	8,177
Rental income from buildings	8,053	9,048
Foreign exchange gains	-	211,908
Other	11,287	32,724
Total non-operating income	62,362	275,768
Non-operating expenses		
Interest expense	552,563	560,372
Other	105,647	730
Total non-operating expenses	658,210	561,103
Ordinary profit	782,700	342,678
Extraordinary income		
Gain on sale of non-current assets	-	6,115
Gain on sale of investment securities	8,567	-
Total extraordinary income	8,567	6,115
Extraordinary losses		
Loss on retirement of fixed assets	0	0
Total extraordinary losses	0	0
Profit before income taxes	791,268	348,794
Income taxes	326,866	108,967
Profit	464,401	239,826
Profit attributable to owners of parent	464,401	239,826

(Quarterly Consolidated Statements of Comprehensive Income) (cumulative)

(Thousands of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit	464,401	239,826
Other comprehensive income (loss), net of tax		
Valuation difference on available-for-sale securities	4,319	161,704
Deferred gains or losses on hedges	-	394
Foreign currency translation adjustment	(336,983)	386,517
Other comprehensive income, net of tax	(332,663)	548,615
Comprehensive income	131,737	788,442
Profit attributable to		
Quarterly comprehensive income attributable to owners of parent	131,737	788,442

(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 profit for the consolidated fiscal year including the current first-quarter consolidated accounting period is reasonably estimated, and the estimated effective tax rate is applied to the pre-tax profit to calculate the tax expenses.

Note that Income taxes - deferred is presented as part of Income taxes.

(Notes on Segment Information, etc.)

I. First three months of the fiscal year ending March 31, 2026 (From April 1, 2025 to June 30, 2025)
Information on Net sales and profit or loss by reportable segment

(Thousands of yen)

	Reportable segment						
	Japan	Korea	China	Taiwan	United States	Other	Total
Net sales							
Net sales to external customers	7,467,044	611,640	990,293	644,844	2,682,614	6,706	12,403,144
Intersegment net sales or transfers	446,123	88,242	1,867	-	-	-	536,234
Total	7,913,167	699,883	992,161	644,844	2,682,614	6,706	12,939,378
Segment profit or Loss (-)	763,455	60,446	9,057	187,687	361,197	(3,296)	1,378,548

	Adjustments	Amount recorded in quarterly consolidated statements of income (Note)
Net sales		
Net sales to external customers	-	12,403,144
Intersegment net sales or transfers	(536,234)	-
Total	(536,234)	12,403,144
Segment profit or Loss (-)	-	1,378,548

Note: Segment profit or loss is consistent with operating profit in the quarterly consolidated statements of income.

II. First three months of the fiscal year ending March 31, 2027 (From April 1, 2026 to June 30, 2026)

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

(Thousands of yen)

	Reportable segment						
	Japan	Korea	China	Taiwan	United States	Other	Total
Net sales							
Net sales to external customers	3,894,285	1,374,077	1,031,981	1,730,961	1,123,040	48,123	9,202,469
Intersegment net sales or transfers	1,416,274	36,371	4,936	-	-	-	1,457,582
Total	5,310,560	1,410,448	1,036,917	1,730,961	1,123,040	48,123	10,660,052
Segment profit or Loss (-)	395,942	19,558	(24,654)	188,664	40,086	8,415	628,013

	Adjustments	Amount recorded in quarterly consolidated statements of income (Note)
Net sales		
Net sales to external customers	-	9,202,469
Intersegment net sales or transfers	(1,457,582)	-
Total	(1,457,582)	9,202,469
Segment profit or Loss (-)	-	628,013

Note: Segment profit or loss is consistent with operating profit in the quarterly consolidated statements of income.

(Notes on Significant Changes in the Amount of Shareholders’ Equity)

Not applicable.

(Notes on Going Concern Assumption)

Not applicable.

(Notes on Quarterly Consolidated Statements of Cash Flows)

A quarterly consolidated Statements of cash flows for the current first-quarter consolidated cumulative period has not been prepared. In addition, depreciation for the first-quarter consolidated cumulative period (including amortization related to intangible assets) is as follows.

(Thousands of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Depreciation	564,475	365,670

(Notes on Significant Subsequent Events)

(Issuance of share acquisition rights as stock options)

At the Board of Directors meeting held on July 15, 2026, the Company resolved to issue share acquisition rights as stock options to its executive officers (excluding those who concurrently serve as directors; the same applies hereinafter) and employees.

(1) Reason for issuing share acquisition rights as stock options

The purpose is to further strengthen the linkage between the Company's performance and shareholder value, and to enhance the motivation and morale of the Company's executive officers and employees to contribute to medium- to long-term performance improvement and enhancement of corporate value.

(2) Outline of issuance of share acquisition rights

(i) Persons eligible for allotment of share acquisition rights

Executive officers and employees of the Company

(ii) Class and number of shares underlying share acquisition rights

Up to 254,500 shares of the Company's common stock.

In the event that the Company conducts a stock split or share consolidation, the number of shares subject to the share acquisition rights shall be adjusted in accordance with the following formula. However, such adjustment shall be made only with respect to the number of shares subject to the share acquisition rights that have not been exercised at that time, and if any fraction of less than 1 share arises as a result of the adjustment, such fraction shall be rounded down.

Adjusted number of shares = Number of shares before adjustment × ratio of stock split or share consolidation

(iii) Number of share acquisition rights

Up to 2,545 units.

The number of shares underlying one share acquisition right (hereinafter referred to as the "Number of Granted Shares") shall be 100 shares. However, if an adjustment is made to the number of shares specified in (ii) above, a similar adjustment shall be made.

(iv) Issuance price of share acquisition rights

No consideration shall be provided.

(v) Value of property to be contributed upon exercise of share acquisition rights

The value of property contributed upon exercise of share acquisition rights shall be the amount obtained by multiplying the payment amount per share of stock that may be delivered upon exercise of share acquisition rights (hereinafter referred to as the "exercise price") by the number of granted shares.

The exercise price shall be the higher of the amount obtained by multiplying by 1.05 the average of the closing prices of the Company's common shares in regular trading on the Tokyo Stock Exchange on each day (excluding days on which no transaction is effected) of the month preceding the month to which the allotment date belongs, with any fraction of less than 1 yen rounded up, or the closing price on the allotment date (or, if no transaction is effected on that date, the closing price on the most recent preceding day). In addition, if the Company conducts a stock split or share consolidation after the allotment date of the share acquisition rights, the exercise price shall be adjusted in accordance with the following formula, and any fraction of less than 1 yen resulting from the adjustment shall be rounded up.

$$\text{Adjusted exercise price} = \text{Exercise price before adjustment} \times \frac{1}{\text{Stock split / Share consolidation ratio}}$$

Also, if after the allotment date of the share acquisition rights, the Company issues new shares of its common stock or carries out Disposal of treasury shares at a price below market value, the exercise price shall be adjusted in accordance with the following formula, and any fraction of less than 1 yen resulting from the adjustment shall be rounded up.

$$\text{Adjusted exercise price} = \text{Exercise price before adjustment} \times \frac{\text{Number of issued shares} + \dfrac{\text{Number of newly issued shares} \times \text{Amount paid in per share}}{\text{Market value}}}{\text{Number of issued shares} + \text{number of newly issued shares}}$$

(vi) Period during which share acquisition rights may be exercised
From August 21, 2028 to August 18, 2033

(vii) Conditions for exercise of share acquisition rights

(a) A person who has been allotted share acquisition rights (hereinafter referred to as a "Share acquisition rights holder") may exercise the share acquisition rights only if, at the time of exercising the share acquisition rights, such person holds any of the positions of director, corporate auditor, executive officer, employee, or any equivalent position at the Company or its subsidiaries. Notwithstanding the foregoing, if a share acquisition rights holder retires from the position of director or corporate auditor of the Company or its subsidiaries upon expiration of the term of office, retires from employment with the Company or its subsidiaries upon reaching the mandatory retirement age, or loses any of the positions of director, corporate auditor, executive officer, employee, or any equivalent position at the Company or its subsidiaries for justifiable reasons, such person may exercise the share acquisition rights.

(b) If a holder of share acquisition rights dies before the expiration of the period during which the share acquisition rights may be exercised, such holder shall forfeit those rights.

(c) No transfer, pledge, or any other disposition whatsoever of all or part of the share acquisition rights shall be permitted.

(d) Other conditions for the exercise of rights shall be as provided in the share acquisition rights allotment agreement entered into between the Company and the person receiving the allotment of share acquisition rights.

(viii) Restrictions on transfer of share acquisition rights
The transfer of share acquisition rights shall require the approval of the Board of Directors.

(ix) Matters concerning share capital and legal capital surplus to be increased when issuing shares upon exercise of share acquisition rights

(a) In the event that shares are issued upon exercise of share acquisition rights, the amount of increase in share capital shall be one-half of the maximum amount by which share capital, etc. may be increased, calculated in accordance with Article 17, Paragraph 1 of the Regulation on Corporate Accounting, and if any fraction of less than 1 yen arises as a result of the calculation, such fraction shall be rounded up.

(b) In the event that shares are issued upon exercise of share acquisition rights, the amount of increase in legal capital surplus shall be the amount obtained by deducting the amount of increase in share capital specified in (a) above from the upper limit of increase in share capital, etc. specified in (a) above.