

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

## Consolidated Financial Results for the Six Months Ended December 31, 2024 [Under Japanese GAAP]

February 14, 2025

Company name: Precision System Science Co., Ltd.  
 Listing: Tokyo Stock Exchange  
 Securities code: 7707  
 URL: <https://www.pss.co.jp>  
 Representative: Yu Sugiyama, President and Representative Director  
 Inquiries: Yoshinori Sasaki, Manager of Accounting and Finance  
 Telephone: 047-303-4800  
 Scheduled date to file semi-annual securities report: February 14, 2025  
 Scheduled date to commence dividend payments: -  
 Preparation of supplementary material on financial results: None  
 Holding of financial results briefing: Yes (for institutional investors)

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

### 1. Consolidated financial results for the six months ended december 31, 2024 (from July 1, 2024 to December 31, 2024)

#### (1) Consolidated Operating Results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended December 31, 2024	2,197	9.2	(111)	-	(119)	-	(156)	-
December 31, 2023	2,012	(35.6)	(404)	-	(445)	-	(727)	-

(Note) Comprehensive income: Six months ended December 31, 2024: ¥ (169) million [ -%]  
 Six months ended December 31, 2023: ¥ (735) million [ -%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
December 31, 2024	(5.65)	-
December 31, 2023	(26.34)	-

#### (2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
As of	Millions of yen	Millions of yen	%
December 31, 2024	5,948	3,973	66.8
June 30, 2024	6,396	4,142	64.8

(Reference) Equity: As of December 31, 2024: ¥ 3,973 million  
 As of June 30, 2024: ¥ 4,142 million

## 2. Cash dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended June 30, 2024	-	0.00	-	0.00	0.00
Fiscal year ending June 30, 2025	-	0.00			
Fiscal year ending June 30, 2025 (Forecast)			-	0.00	0.00

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

## 3. Consolidated Financial Results Forecast for the Fiscal Year Ending June 30, 2025(July 1, 2024 to June 30, 2025)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	4,619	16.1	(71)	-	(74)	-	(96)	-	(3.50)

Note: Revision to the financial results forecast announced most recently announced: Yes

### \* Notes:

(1) Significant changes in the scope of consolidation during the period: None  
 Newly included: - (Company name: )  
 Excluded: - (Company name: )

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement  
 1) Changes in accounting policies due to revisions to accounting standards and other regulations: Yes  
 2) Changes in accounting policies due to other reasons: None  
 3) Changes in accounting estimates: None  
 4) Restatement: None

### (4) Number of issued shares (common shares)

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

As of December 31, 2024: 27,666,900 shares

As of June 30, 2024: 27,666,900 shares

2) Number of treasury shares at the end of the period:

As of December 31, 2024: 35,528 shares

As of June 30, 2024: 35,527 shares

3) Average number of shares outstanding during the period:

Six months ended December 31, 2024: 27,631,372 shares

Six months ended December 31, 2023: 27,631,383 shares

\* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

\* Proper use of earnings forecasts, and other special matters