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Consolidated Financial Results for the Year Ended June 30, 2025 [Japanese GAAP]

August 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
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Scheduled date of annual general meeting of shareholders: September 26, 2025
Scheduled date to commence dividend payments: -
Scheduled date to file annual securities report: September 29, 2025
Preparation of supplementary material on financial results: None
Holding of financial results briefing: Yes

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

1. Consolidated Financial Results for the Fiscal Year Ended June 30, 2025 (July 1, 2024 to June 30, 2025)

(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	%
Fiscal year ended June 30, 2025	4,692	17.9	(121)	-	(139)	-	(253)	-
June 30, 2024	3,979	(24.6)	(956)	-	(1,010)	-	(1,121)	-

(Note) Comprehensive income: Fiscal year ended June 30, 2025: ¥ (281) million [-%]
Fiscal year ended June 30, 2024: ¥ (1,079) million [-%]

	Basic earnings per share	Diluted earnings per share	Rate of return on equity	Ordinary profit to total assets ratio	Operating profit to net sales ratio
Fiscal year ended June 30, 2025	Yen (9.21)	Yen -	% (6.4)	% (2.5)	% (2.6)
June 30, 2024	(40.59)	-	(24.0)	(12.5)	(24.0)

(Reference) Equity in earnings (losses) of affiliated companies: Fiscal year ended June 30, 2025: ¥ (5) million
Fiscal year ended June 30, 2024: ¥ (26) million

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio	Net assets per share
As of June 30, 2025	Millions of yen 4,937	Millions of yen 3,760	% 76.2	Yen 138.31
June 30, 2024	6,396	4,142	64.8	149.93

(Reference) Equity: As of June 30, 2025: ¥ 3,760 million
As of June 30, 2024: ¥ 4,142 million

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at the end of period
Fiscal year ended June 30, 2025	Millions of yen 95	Millions of yen (8)	Millions of yen (910)	Millions of yen 1,036
June 30, 2024	(106)	2,056	(2,508)	1,895

2. Dividends

	Annual dividends					Total dividends	Payout ratio (consolidated)	Dividends to net assets (consolidated)
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total			
Fiscal year ended	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
June 30, 2024	-	0.00	-	0.00	0.00	-	-	-
June 30, 2025	-	0.00	-	0.00	0.00	-	-	-
Fiscal year ending June 30, 2026 (Forecast)	-	-	-	-	-		-	

(Note) Breakdown of the year-end dividend for the fiscal year ended June 30, 2025 :

Commemorative dividend	- yen
Special dividend	- yen

3. Consolidated Financial Results Forecast for the Fiscal Year Ending June 30, 2026 (July 1, 2025 to June 30, 2026)

(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
Six months ending December 31, 2025	2,525	14.9	33	-	24	-	24	-	0.88
Full year	4,942	5.3	114	-	89	-	77	-	2.82

* Notes:

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included:	-	(Company name:)
Excluded:	1	(Company name: Universal Bio Research Co., Ltd.)

(2) 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

(3) Number of issued shares (common shares)

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

June 30, 2025:	27,666,900 shares
June 30, 2024:	27,666,900 shares

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

June 30, 2025:	476,128 shares
June 30, 2024:	35,527 shares

3) Average number of shares outstanding during the period:

Fiscal Year ended June 30, 2025:	27,491,345 shares
Fiscal Year ended June 30, 2024:	27,631,380 shares

(Reference) Overview of Non-consolidated Financial Results

1. Non-consolidated Financial Results for the Fiscal Year Ended June 30, 2025 (July 1, 2024 to June 30, 2025)

(1) Non-consolidated Operating Results

(Percentages indicate year-on-year changes.)

Fiscal year ended	Net sales		Operating profit		Ordinary profit		Net income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
June 30, 2025	4,510	19.5	(122)	-	(84)	-	(187)	-
June 30, 2024	3,775	(25.4)	(849)	-	(798)	-	(917)	-

Fiscal year ended	Basic earnings per share	Diluted earnings per share
	Yen	Yen
June 30, 2025	(6.81)	-
June 30, 2024	(33.21)	-

(2) Non-consolidated Financial Position

As of	Total assets	Net assets	Capital adequacy ratio	Net assets per share
	Millions of yen	Millions of yen	%	Yen
June 30, 2025	4,837	3,380	69.9	124.32
June 30, 2024	5,932	3,667	61.8	132.75

(Reference) Equity: As of June 30, 2025: ¥ 3,380 million
As of June 30, 2024: ¥ 3,667 million

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts, and other special matters