

Note: This document has been translated from a part of 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.

April 12, 2022

Summary of Consolidated Financial Results for the First Nine Months of the Fiscal year Ending May 31, 2022 (Under Japanese GAAP)

Company name: SIGMAKOKI Co., Ltd.
 Listing: Tokyo Stock Exchange (Standard Market)
 Securities code: 7713
 URL: <https://www.sigma-koki.com>
 Representative: Yosuke Kondo, President & CEO
 Inquiries: Yasuyuki Ishii, Executive Officer & Administrative Division Manager
 Telephone: +81-(3)-5638-8221
 Scheduled date to file quarterly securities report: April 13, 2022
 Scheduled date to commence dividend payments: —
 Preparation of supplementary material on quarterly financial results: None
 Holding of quarterly financial results briefing: None

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

1. Consolidated financial results for the nine months ended February 28, 2022 (from June 1, 2021 to February 28, 2022)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
February 28, 2022	7,565	18.7	1,130	60.8	1,234	52.9	882	58.2
February 28, 2021	6,373	△1.4	703	19.4	807	19.0	558	23.0

Note: Comprehensive income For the six months ended February 28, 2022: ¥940 million [25.7%]
 For the six months ended February 28, 2021: ¥748 million [91.1%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
February 28, 2022	124.67	—
February 28, 2021	78.80	—

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
February 28, 2022	18,187	14,519	79.4
May 31, 2021	17,235	13,862	80.0

Reference: Equity
 As of February 28, 2022: ¥14,443 million
 As of May 31, 2021: ¥13,795 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 May 31, 2021	—	20.00	—	20.00	40.00
Fiscal year ending May 31, 2022	—	20.00	—		
Fiscal year ending May 31, 2022 (Forecast)			—	20.00	40.00

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

3. Forecast of consolidated financial results for fiscal year ending May 31, 2022 (from June 1, 2021 to May 31, 2022)

(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	%
Full year	9,885	12.8	1,370	39.3	1,500	30.1	1,070	30.1

Note: Revisions to the forecast of consolidated financial results most recently announced: No

	Basic earnings per share
	Yen
Full year	151.08

*** Notes**

- (1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): None

Newly included: — companies (Company name)

Excluded: — companies (Company name)

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

- (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: Yes

(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 February 28, 2022	7,552,628 shares
As of May 31, 2021	7,552,628 shares

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

As of February 28, 2022	470,450 shares
As of May 31, 2021	470,375 shares

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

Nine months ended February 28, 2022	7,082,215 shares
Nine months ended February 28, 2021	7,082,296 shares

- * Quarterly financial results reports are exempt from quarterly review conducted by certified public accountants or an audit corporation.

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

The statements regarding the future, such as the business forecast, described in this material are based on the information currently available to the company and certain assumptions that the company deems reasonable. Actual results could significantly differ from the above forecasts due to various factors.