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July 11, 2024

Summary of Consolidated Financial Results for the Fiscal Year Ended May 31, 2024 (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
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 Telephone: +81-(3)-5638-8221
 Scheduled date of annual general meeting of shareholders: August 28, 2024
 Scheduled date to commence dividend payments: August 8, 2024
 Scheduled date to file annual securities report: August 28, 2024
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (For Institutional Investors, Analysts)

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

1. Consolidated financial results for the fiscal year ended May 31, 2024 (from June 1, 2023 to May 31, 2024)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
May 31, 2024	11,213	△1.4	1,178	△21.7	1,349	△20.2	687	△54.0
May 31, 2023	11,367	9.8	1,504	4.6	1,690	4.7	1,493	27.6

Note: Comprehensive income For the fiscal year ended May 31, 2024: ¥1,116 million [△32.4%]
 For the fiscal year ended May 31, 2023: ¥1,651 million [19.0%]

	Basic earnings per share	Diluted earnings per share	Return on equity	Ratio of ordinary profit to total assets	Ratio of operating profit to net sales
Fiscal year ended	Yen	Yen	%	%	%
May 31, 2024	97.03	—	4.1	6.5	10.5
May 31, 2023	210.85	—	9.6	8.6	13.2

Reference: Share of profit (loss) of entities accounted for using equity method
 For the fiscal year ended May 31, 2024: ¥31 million
 For the fiscal year ended May 31, 2023: ¥30 million

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
May 31, 2024	20,945	17,142	81.4	2,407.11
May 31, 2023	20,634	16,332	78.7	2,293.40

Reference: Equity
 As of May 31, 2024: ¥17,047 million
 As of May 31, 2023: ¥16,242 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 end of period
Fiscal year ended	Millions of yen	Millions of yen	Millions of yen	Millions of yen
May 31, 2024	1,410	△1,458	△618	3,904
May 31, 2023	982	182	△112	4,330

2. Cash dividends

	Annual dividends per share					Total cash dividends (Total)	Payout ratio (Consolidated)	Ratio of dividends to net assets (Consolidated)
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total			
	Yen	Yen	Yen	Yen	Yen	Millions of yen	%	%
Fiscal year ended May 31, 2023	—	20.00	—	22.00	42.00	297	19.9	1.9
Fiscal year ended May 31, 2024	—	21.00	—	21.00	42.00	297	43.3	1.8
Fiscal year ending May 31, 2025 (Forecast)	—	21.00	—	21.00	42.00		33.1	

3. Forecast of consolidated financial results for fiscal year ending May 31, 2025 (from June 1, 2024 to May 31, 2025)

(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	%
Half year	5,640	△1.1	410	△37.2	455	△38.7	275	△46.3
Full year	11,820	5.4	1,160	△1.4	1,400	4.0	900	31.4

	Basic earnings per share
	Yen
Half year	38.82
Full year	127.07

*** Notes**

- (1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): None
- (2) 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

(3) Number of issued shares (common shares)

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

As of May 31, 2024	7,552,628 shares
As of May 31, 2023	7,552,628 shares

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

As of May 31, 2024	470,450 shares
As of May 31, 2023	470,450 shares

- (iii) Average number of shares outstanding during the period

Fiscal year ended May 31, 2024	7,082,178 shares
Fiscal year ended May 31, 2023	7,082,178 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended May 31, 2024 (from June 1, 2023 to May 31, 2024)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Fiscal year ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
May 31, 2024	9,287	△1.8	1,074	△14.4	1,241	△13.4	623	△52.8
May 31, 2023	9,454	7.1	1,255	△0.6	1,433	2.3	1,321	28.0

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
May 31, 2024	88.04	—
May 31, 2023	186.54	—

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio	Net assets per share
As of	Millions of yen	Millions of yen	%	Yen
May 31, 2024	17,493	14,044	80.3	1,983.01
May 31, 2023	17,777	13,679	76.9	1,931.52

Reference: Equity

As of May 31, 2024: ¥14,044 million
As of May 31, 2023: ¥13,679 million

3. Forecast of Non-consolidated financial results for fiscal year ending May 31, 2025 (from June 1, 2024 to May 31, 2025)

(Percentages indicate year-on-year changes.)

	Net sales		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Half year	4,705	△0.6	520	△24.0	340	△29.6	48.00
Full year	9,650	3.9	1,290	3.9	825	32.3	116.48

* Financial results reports are exempt from audit 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.