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January 10, 2025

## Summary of Consolidated Financial Results for the First Six Months of the Fiscal year Ending May 31, 2025 (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, Director & Administrative Division Manager  
Telephone: +81-(3)-5638-8221  
Scheduled date to file quarterly securities report: January 14, 2025  
Scheduled date to commence dividend payments: February 13, 2025  
Preparation of supplementary material on quarterly financial results: Yes  
Holding of quarterly financial results briefing: Yes (For Institutional Investors, Analysts)

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

### 1. Consolidated financial results for the six months ended November 30, 2024 (from June 1, 2024 to November 30, 2024)

#### (1) Consolidated operating results (cumulative)

(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								
November 30, 2024	5,550	△2.7	553	△15.2	592	△20.0	404	△21.1
November 30, 2023	5,702	0.9	652	△17.4	741	△19.0	512	△18.0

Note: Comprehensive income For the six months ended November 30, 2024: ¥180 million [△77.5%]  
For the six months ended November 30, 2023: ¥802 million [△20.5%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
November 30, 2024	57.08	—
November 30, 2023	72.34	—

#### (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
November 30, 2024	20,967	17,174	81.4	2,411.34
May 31, 2024	20,945	17,142	81.4	2,407.11

Reference: Equity  
As of November 30, 2024: ¥17,077 million  
As of May 31, 2024: ¥17,047 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, 2024	—	21.00	—	21.00	42.00
Fiscal year ending May 31, 2025	—	21.00			
Fiscal year ending May 31, 2025 (Forecast)			—	21.00	42.00

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

## 3. Forecast of consolidated financial results for fiscal year ending May 31, 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	%
Full year	11,460	2.2	1,190	1.0	1,295	△4.0	970	41.1

	Basic earnings per share
	Yen
Full year	136.96

Note: Revisions to the forecast of consolidated financial results most recently announced: Yes

**\* Notes**

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): Yes

Newly included: — 1 company (Company name) OptoSigma Germany GmbH

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: 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 November 30, 2024	7,552,628 shares
As of May 31, 2024	7,552,628 shares

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

As of November 30, 2024	470,450 shares
As of May 31, 2024	470,450 shares

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

Three months ended November 30, 2024	7,082,178 shares
Three months ended November 30, 2023	7,082,178 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.