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April 10, 2025

Summary of Consolidated Financial Results for the First Nine 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
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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, 2025 (from June 1, 2024 to February 28, 2025)

(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	%
Nine months ended								
February 28, 2025	8,698	3.7	874	△1.6	936	△6.1	648	7.1
February 29, 2024	8,390	△1.5	888	△21.8	998	△22.7	605	△30.6

Note: Comprehensive income For the nine months ended February 28, 2025: ¥724 million [△4.4%]
For the nine months ended February 29, 2024: ¥757 million [△21.2%]

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
February 28, 2025	91.53	—
February 29, 2024	85.44	—

(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
February 28, 2025	21,389	17,569	81.6	2,466.02
May 31, 2024	20,945	17,142	81.4	2,407.11

Reference: Equity
As of February 28, 2025: ¥17,464 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: None

*** 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 companies (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 February 28, 2025	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 February 28, 2025	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)

Nine months ended February 28, 2025	7,082,178 shares
Nine months ended February 29, 2024	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.