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October 9, 2025

Summary of Consolidated Financial Results for the First Three Months of the Fiscal year Ending May 31, 2026 (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 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 three months ended August 31, 2025 (from June 1, 2025 to August 31, 2025)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating profit | | Ordinary profit | | Profit attributable to owners of parent | |
|--------------------|-----------------|------|------------------|-------|-----------------|-------|-----------------------------------------|-------|
| Three months ended | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| August 31, 2025 | 2,505 | △5.6 | 152 | △28.5 | 189 | △17.0 | 108 | △25.6 |
| August 31, 2024 | 2,654 | △5.3 | 212 | △30.9 | 228 | △38.4 | 145 | △42.1 |

Note: Comprehensive income For the three months ended August 31, 2025: ¥76 million [△75.5%]
 For the three months ended August 31, 2024: ¥312 million [△38.1%]

| | Basic earnings per share | Diluted earnings per share |
|--------------------|--------------------------|----------------------------|
| Three months ended | Yen | Yen |
| August 31, 2025 | 15.31 | — |
| August 31, 2024 | 20.58 | — |

(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 |
| August 31, 2025 | 19,954 | 17,694 | 88.2 | 2,484.50 |
| May 31, 2025 | 20,340 | 17,769 | 86.9 | 2,494.67 |

Reference: Equity
 As of August 31, 2025: ¥17,595million
 As of May 31, 2025: ¥17,667 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, 2025 | — | 21.00 | — | 21.00 | 42.00 |
| Fiscal year ending May 31, 2026 | — | | | | |
| Fiscal year ending May 31, 2026 (Forecast) | | 21.00 | — | 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, 2026 (from June 1, 2025 to May 31, 2026)

(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 | % |
| First half | 5,570 | 0.4 | 475 | △14.1 | 505 | △14.8 | 315 | △22.1 |
| Full year | 11,695 | 1.0 | 1,220 | 7.9 | 1,320 | 4.0 | 885 | △10.2 |

Note: Revisions to the forecast of consolidated financial results most recently announced: None

| | Basic earnings per share |
|------------|--------------------------|
| | Yen |
| First half | 44.47 |
| Full year | 124.96 |

*** Notes**

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

Newly included: — company (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: 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 August 31, 2025 | 7,552,628 shares |
| As of May 31, 2025 | 7,552,628 shares |

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

| | |
|-----------------------|----------------|
| As of August 31, 2025 | 470,450 shares |
| As of May 31, 2025 | 470,450 shares |

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

| | |
|------------------------------------|------------------|
| Three months ended August 31, 2025 | 7,082,178 shares |
| Three months ended August 31, 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.