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July 14, 2026

Summary of Consolidated Financial Results for the Fiscal Year Ended 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
Inquiries: Yasuyuki Ishii, Director & Administrative Division Manager
Telephone: +81-(3)-5638-8221
Scheduled date of annual general meeting of shareholders: August 27, 2026
Scheduled date to commence dividend payments: August 7, 2026
Scheduled date to file annual securities report: August 24, 2026
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, 2026(from June 1, 2025 to May 31, 2026)

(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, 2026	11,439	△1.2	1,179	4.3	1,304	2.8	831	△15.7
May 31, 2025	11,580	3.3	1,131	△4.0	1,269	△5.9	986	43.5

Note: Comprehensive income For the fiscal year ended May 31, 2026: ¥1,262 million [36.5%]
For the fiscal year ended May 31, 2025: ¥924 million [△17.2%]

	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, 2026	117.36	−	4.6	6.3	10.3
May 31, 2025	139.23	−	5.7	6.1	9.8

Reference: Share of profit (loss) of entities accounted for using equity method
For the fiscal year ended May 31, 2026: ¥18 million
For the fiscal year ended May 31, 2025: ¥29 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, 2026	21,206	18,732	87.8	2,628.23
May 31, 2025	20,340	17,769	86.9	2,494.67

Reference: Equity
As of May 31, 2026: ¥18,613 million
As of May 31, 2025: ¥17,667 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, 2026	909	△248	△444	3,679
May 31, 2025	379	△418	△601	3,284

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, 2025	—	21.00	—	21.00	42.00	297	30.2	1.7
Fiscal year ended May 31, 2026	—	21.00	—	21.00	42.00	297	35.8	1.6
Fiscal year ending May 31, 2027 (Forecast)	—	25.00	—	25.00	50.00		36.3	

3. Forecast of consolidated financial results for fiscal year ending May 31, 2027 (from June 1, 2026 to May 31, 2027)

(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	5,830	7.1	675	28.1	700	18.8	460	20.2
Full year	11,880	3.9	1,355	14.9	1,440	10.4	975	17.3

	Basic earnings per share
	Yen
Half year	64.95
Full year	137.67

*** 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) Shanghai Sigma General international Trading Co., Ltd.
Excluded: — companies (Company name)

(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, 2026	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 May 31, 2026	470,456 shares
As of May 31, 2025	470,450 shares

(iii) Average number of shares outstanding during the period

Fiscal year ended May 31, 2026	7,082,176 shares
Fiscal year ended May 31, 2025	7,082,178 shares

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended May 31, 2026 (from June 1, 2025 to May 31, 2026)

(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, 2026	9,245	△1.4	1,054	1.3	1,171	1.3	773	△14.3
May 31, 2025	9,380	1.0	1,040	△3.2	1,156	△6.9	903	44.9

	Basic earnings per share	Diluted earnings per share
Fiscal year ended	Yen	Yen
May 31, 2026	109.29	—
May 31, 2025	127.56	—

(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, 2026	17,177	15,120	88.0	2,135.00
May 31, 2025	16,835	14,576	86.6	2,058.25

Reference: Equity
As of May 31, 2026: ¥15,120 million
As of May 31, 2025: ¥14,576 million

3. Forecast of Non-consolidated financial results for fiscal year ending May 31, 2027 (from June 1, 2026 to May 31, 2027)

(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	4,700	7.2	570	△0.7	385	△0.6	54.36
Full year	9,600	3.8	1,160	1.0	810	4.7	114.37

* 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.