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Consolidated Financial Results for the First Nine Months of the Fiscal Year Ending March 31, 2026 (Japanese Accounting Standards)

February 5, 2026

Company name: SIGMAXYZ Holdings Inc. Stock listing: Tokyo Stock Exchange
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Scheduled date of dividend payment: —
Preparation of supplementary materials on financial results: Yes
Schedule of financial results presentation meeting: None

(Amounts of less than ¥1 million are rounded down)

1. Consolidated Financial Results for the Nine Months Ended December 31, 2025 (from April 1, 2025 to December 31, 2025)

(1) Consolidated Operating Results (Cumulative) (% figures indicate year-on-year changes)							
	Revenue		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent
Nine months ended December 31, 2025	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen %
18,026	(7.5)		4,545	3.1	4,785	3.3	3,267 (1.4)
December 31, 2024	19,478	18.9	4,408	33.6	4,631	37.4	3,313 39.3

Note: Comprehensive Income Nine months ended December 31, 2025: ¥3,327 million [11.0%]
Nine months ended December 31, 2024: ¥2,996 million [37.8%]

	Profit per Share	Profit per Share (Diluted)
Nine months ended December 31, 2025	Yen 39.04	Yen —
December 31, 2024	39.09	—

Notes: 1. The Company carried out a two-for-one split of its common stock with an effective date of December 1, 2024. The figures for "profit per share" were calculated on the assumption that the stock split was conducted at the beginning of the fiscal year ended March 31, 2025.
2. Profit per share (diluted) for the nine months ended December 31, 2024 and 2025 are not stated because there are no dilutive shares.

(2) Consolidated Financial Position

	Total Assets	Net Assets	Equity Ratio	Net Assets per Share
As of December 31, 2025	Millions of yen 17,376	Millions of yen 14,715	% 84.7	Yen 177.76
March 31, 2025	19,740	14,272	72.3	170.50
Reference: Equity	As of December 31, 2025: ¥14,715 million			
	As of March 31, 2025: ¥14,272 million			

2. Dividends

	Annual Dividend				
	First Quarter-End	Second Quarter-End	Third Quarter-End	Fiscal Year-End	Total
Fiscal year ended March 31, 2025	— Yen 0.00		— Yen 21.00		Yen 21.00
Fiscal year ending March 31, 2026	—	0.00	—		
Fiscal year ending March 31, 2026 (Forecast)				26.00	26.00

Note: Revisions to the most recently announced dividend forecast: None

3. Consolidated Earnings Forecasts for the Fiscal Year Ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(% figures indicate year-on-year changes)

	Revenue		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent		Profit per Share
Fiscal year ending March 31, 2026	Millions of yen 24,500	% (6.8)	Millions of yen 6,100	% 8.2	Millions of yen 6,300	% 7.2	Millions of yen 4,400	% 0.1	Yen 52.71

Note: Revisions to the most recently announced earnings forecasts: None

* Notes

(1) Significant changes in the scope of consolidation during the period: Yes

Newly included: – companies Excluded: one company (SIGMAXYZ Investment Inc.)

(2) Adoption of special accounting methods for preparation of quarterly consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and retrospective restatements

1) Changes in accounting policies associated with revisions to accounting standards: None

2) Changes in accounting policies other than those in item 1) above: None

3) Changes in accounting estimates: None

4) Retrospective restatements: None

(4) Number of shares issued (common stock)

1) The number of shares issued as of the end of the period (including treasury shares)

As of December 31, 2025	86,000,000 shares
As of March 31, 2025	89,000,000 shares

2) The number of treasury shares as of the end of the period

As of December 31, 2025	3,217,647 shares
As of March 31, 2025	5,294,012 shares

3) Average number of shares outstanding during the period (cumulative from the start of the fiscal year)

Nine months ended December 31, 2025	83,693,414 shares
Nine months ended December 31, 2024	84,781,410 shares

Notes: 1. The number of treasury shares excluded from the calculation of the number of treasury shares as of the end of the period and average number of shares outstanding during the period (cumulative from the start of the fiscal year) include the shares of the Company held by Custody Bank of Japan, Ltd. (Trust Account E) as trust assets for the Employee Stock Ownership Plan (J-ESOP) and those held by Custody Bank of Japan, Ltd. (Trust Account) as trust assets for a performance-linked stock compensation program.
2. The Company carried out a two-for-one split of its common stock with an effective date of December 1, 2024. The figures for “average number of shares outstanding during the period” were calculated on the assumption that the stock split was conducted at the beginning of the fiscal year ended March 31, 2025.

* Review of the Japanese-language originals of the attached quarterly consolidated financial statements by certified public accountants or audit corporations: Yes (voluntary)

* Explanation regarding proper use of financial forecasts, and other special matters

The earnings forecasts and other forward-looking statements presented in these materials reflect information currently available to the Company and assumptions that are deemed to be reasonable, but the Company does not guarantee the achievement of these targets. Actual results may differ significantly as a consequence of various factors. For more information on the Company's earnings forecasts and underlying assumptions, please refer to “1. Qualitative Information on Quarterly Financial Results (3) Explanation of Consolidated Earnings Forecasts and Other Forward-Looking Statements” on page 3 of the attached documents.

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1. Qualitative Information on Quarterly Financial Results

(1) Explanation of Operating Results

The Japanese economy is recovering at a moderate pace, although the impact of U.S. trade policies is observed, particularly in the automotive industry. In terms of future prospects, improvements in employment and personal income situations, along with the effects of various policies, are expected to support a gradual recovery. However, close attention must be paid to the risks that could lead to an economic downturn due to future price trends, developments in U.S. trade policies, and other factors. Furthermore, continued attention is needed regarding the impacts caused by fluctuations in the financial and capital markets, as well as other uncertainties.

In such an environment, the Group is engaged in creating value in a wide range of industries and companies and creating new markets and businesses that solve social issues.

In the consulting services, we define the key transformations (Three Innovations) that companies must address in the digital economy. Acting as a “Sherpa for Strategy Realization” that consistently partners with clients from strategy formulation through execution to the realization of results, our professionals with diverse skills promote solving corporate issues, creating new value, and co-creating new businesses and industries through collaboration among companies.

In April 2025, SIGMAXYZ Inc. transferred all shares of its consolidated subsidiary SXF Inc., and it was excluded from the scope of consolidation of the Company starting from the first quarter ended June 30, 2025.

In May 2025, the Investment Business was discontinued, and in July, SIGMAXYZ Investment Inc. was absorbed into the Company through a merger. Along with this, the assets held by said company have been transferred to the Company. With the discontinuation of the Investment Business, the Group's reporting segments have been changed to a single segment, the “Consulting Business,” from the first quarter ended June 30, 2025.

In October 2025, SIGMAXYZ Holdings Inc. transferred all shares of its consolidated subsidiary SXD Inc.

The consolidated financial results and key business indicators for the nine months ended December 31, 2025 are as follows.

The Group's revenue for the nine months ended December 31, 2025 amounted to ¥18,026 million (down 7.5% year on year). Large-scale projects, such as the introduction of SaaS core systems, reached the go-live sequentially by the second quarter, leading to a significant reduction in outsourcing during the current quarter. Additionally, due to the go-live of large-scale projects, the utilization rate of internal personnel decreased during the current quarter. SXD Inc. has been excluded from the scope of consolidation of the Company starting from the current quarter.

The consulting service business was contributed by projects supporting the introduction of SaaS core systems, the promotion of digital transformation, the launch of new services, and the compliance with regulations for clients targeted by industry, mainly in the transportation, finance, information communication, retail, trading, and construction industries.

In July 2025, we completed the largest domestic support for the implementation of SAP S/4HANA® Cloud Public Edition for Nippon Yusen Kabushiki Kaisha. The system has been operating stably since it went live. In November 2025, we began a collaboration with Gen-AX Corp., a wholly owned subsidiary of SoftBank Corp., to improve productivity and quality in contact center operations using AI. In addition, the enterprise data services and tool-utilizing AI assistant for Nissan Motor Co., Ltd., for which SIGMAXYZ provided implementation support, began actual operation in November 2025.

Cost of revenue stood at ¥9,292 million (down 13.7% year on year), primarily due to a roughly 30% decrease in outsourcing expenses compared to the same period last year, and selling, general and administrative expenses were ¥4,188 million (down 2.6% year on year).

Due to a decrease in cost of revenue, gross profit increased by ¥25 million to ¥8,733 million (up 0.3% year on year), and operating profit increased by ¥137 million to ¥4,545 million (up 3.1% year on year).

Regarding non-operating income, we recorded mainly ¥103 million in dividend income from investment securities held and ¥92 million in gain on sale of investment securities. As a result, ordinary profit increased by ¥154 million to ¥4,785 million (up 3.3% year on year). Ordinary profit margin on revenue increased by 2.8 percentage points year on year to 26.5%.

Due to the transfer of all shares of SXF Inc. and SXD Inc., the Company recorded an extraordinary income (gain on sale of shares of subsidiaries and associates) of ¥79 million. Additionally, due to an impairment loss on listed securities held by SIGMAXYZ Investment Inc. as of June 30, 2025, extraordinary losses (loss on valuation of investment securities) of ¥108 million was recorded. As a result, profit before income taxes came to ¥4,762 million (up 4.1% year on year), and profit attributable to owners of parent came to ¥3,267 million (down 1.4% year on year). Also, comprehensive income attributable to owners of parent came to ¥3,327 million (up 11.0% year on year).

On the hiring front, the Consulting Business added 41 mid-career recruits and 81 new graduates in the nine months ended December 31, 2025. In addition, hiring activities are progressing and the Company expects to have about 80 to 85 new graduates to join the Company in April 2026. The training for new graduates who joined the Company in April 2025 has been completed successfully, and they have started working on their project delivery. The number of consultants was 696 as of the end of December 2025.

Project satisfaction remained high at 97 points.

(2) Explanation of Financial Position

(Assets)

Total assets as of December 31, 2025 stood at ¥17,376 million (down ¥2,364 million from the end of the previous fiscal year). This was mainly attributable to a decrease in cash and deposits (down ¥1,502 million from the end of the previous fiscal year) and a decrease in notes and accounts receivable - trade, and contract assets (down ¥640 million from the end of the previous fiscal year).

(Liabilities)

Liabilities as of December 31, 2025 totaled ¥2,661 million (down ¥2,807 million from the end of the previous fiscal year). This was mainly attributable to a decrease in income taxes payable (down ¥779 million from the end of the previous fiscal year) and a decrease in provision for bonuses (down ¥898 million from the end of the previous fiscal year).

(Net assets)

Total net assets as of December 31, 2025 stood at ¥14,715 million (up ¥442 million from the end of the previous fiscal year). This mainly reflected the recording of profit attributable to owners of parent.

(3) Explanation of Consolidated Earnings Forecasts and Other Forward-Looking Statements

There are no changes to the full-year consolidated earnings forecasts as announced in the “Notice Concerning Revisions of Consolidated Earnings Forecast, Determination of Matters Related to the Increase of the Amount for the Repurchase of Treasury Shares, and Decision to Cancel Treasury Shares” on November 5, 2025.

2. Quarterly Consolidated Financial Statements and Important Notes
 (1) Quarterly Consolidated Balance Sheet

	(Thousands of yen)	
	Fiscal year ended March 31, 2025 (As of March 31, 2025)	Nine months ended December 31, 2025 (As of December 31, 2025)
Assets		
Current assets		
Cash and deposits	6,945,511	5,442,614
Notes and accounts receivable - trade, and contract assets	2,949,592	2,309,548
Securities	–	200,000
Operational investment securities	3,797,562	–
Other	381,310	410,237
Total current assets	14,073,977	8,362,400
Non-current assets		
Property, plant and equipment	575,020	858,210
Intangible assets		
Software	244,887	239,475
Software in progress	75,024	62,374
Other	4,685	3,813
Total intangible assets	324,597	305,664
Investments and other assets		
Investment securities	3,024,643	6,242,044
Deferred tax assets	756,416	523,967
Other	986,175	1,084,231
Total investments and other assets	4,767,235	7,850,243
Total non-current assets	5,666,852	9,014,118
Total assets	19,740,830	17,376,519
Liabilities		
Current liabilities		
Accounts payable - trade	513,108	209,933
Accounts payable - other	1,372,260	1,169,229
Income taxes payable	1,238,732	459,150
Provision for bonuses	898,300	–
Provision for share awards	497,176	228,343
Other	261,906	142,679
Total current liabilities	4,781,485	2,209,336
Non-current liabilities		
Lease liabilities	16,262	11,954
Provision for share awards	329,981	75,542
Provision for share awards for directors (and other officers)	75,789	100,850
Asset retirement obligations	187,132	188,663
Other	78,140	75,149
Total non-current liabilities	687,307	452,158
Total liabilities	5,468,792	2,661,495
Net assets		
Shareholders' equity		
Share capital	3,000,000	3,000,000
Capital surplus	2,516,524	1,250,000
Retained earnings	12,486,582	12,752,917
Treasury shares	(3,763,801)	(2,380,961)
Total shareholders' equity	14,239,304	14,621,955
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	32,732	93,067
Total accumulated other comprehensive income	32,732	93,067
Total net assets	14,272,037	14,715,023
Total liabilities and net assets	19,740,830	17,376,519

(2) Quarterly Consolidated Statements of Income and Comprehensive Income
(Quarterly Consolidated Statement of Income)

(Thousands of yen)

	Nine months ended December 31, 2024 (From April 1, 2024 to December 31, 2024)	Nine months ended December 31, 2025 (From April 1, 2025 to December 31, 2025)
Revenue	19,478,277	18,026,303
Cost of revenue	10,769,811	9,292,624
Gross profit	8,708,465	8,733,678
Selling, general and administrative expenses	4,299,952	4,188,125
Operating profit	4,408,513	4,545,553
Non-operating income		
Interest income	1,421	8,507
Dividend income	—	103,431
Gain on sale of investment securities	204,888	92,953
Miscellaneous income	30,512	49,175
Total non-operating income	236,822	254,069
Non-operating expenses		
Interest expenses	466	340
Commission for purchase of treasury shares	3,526	3,848
Non-deductible consumption taxes	6,465	5,385
Loss on investment securities	3,541	4,437
Miscellaneous losses	4	232
Total non-operating expenses	14,003	14,244
Ordinary profit	4,631,331	4,785,378
Extraordinary income		
Gain on sale of shares of subsidiaries and associates	—	79,457
Other	935	10,030
Total extraordinary income	935	89,488
Extraordinary losses		
Loss on sale of non-current assets	770	—
Loss on retirement of non-current assets	57,372	—
Loss on valuation of investment securities	—	111,915
Total extraordinary losses	58,143	111,915
Profit before income taxes	4,574,123	4,762,951
Income taxes - current	1,434,475	1,256,490
Income taxes - deferred	(174,128)	238,906
Total income taxes	1,260,347	1,495,396
Profit	3,313,776	3,267,554
Profit attributable to owners of parent	3,313,776	3,267,554

(Quarterly Consolidated Statement of Comprehensive Income)

(Thousands of yen)

	Nine months ended December 31, 2024 (From April 1, 2024 to December 31, 2024)	Nine months ended December 31, 2025 (From April 1, 2025 to December 31, 2025)
Profit	3,313,776	3,267,554
Other comprehensive income		
Valuation difference on available-for-sale securities	(316,805)	60,334
Total other comprehensive income	(316,805)	60,334
Comprehensive income	2,996,970	3,327,889
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,996,970	3,327,889

(3) Notes to Quarterly Consolidated Financial Statements
(Applicable Accounting Standards)

The Group's quarterly consolidated financial statements are prepared in accordance with Article 4, paragraph 1 of the standard for preparation of quarterly financial statements established by Tokyo Stock Exchange, Inc. and the accounting standards for quarterly financial statements generally accepted in Japan (provided, however, the practice of omitting the descriptions provided for in Article 4, paragraph 2 of the aforementioned standard for preparation of quarterly financial statements is applied).

(Significant Changes in the Scope of Consolidation)

During the six months ended September 30, 2025, SIGMAXYZ Investment Inc. which was previously a consolidated subsidiary of the Company, was excluded from the scope of consolidation as it was dissolved through an absorption-type merger with the Company as the surviving entity.

(Notes Regarding Assumption of a Going Concern)

No applicable matters to report.

(Notes on Significant Changes in the Amount of Shareholders' Equity)

I Nine months ended December 31, 2024 (From April 1, 2024 to December 31, 2024)

1. Dividends paid

Resolution	Type of shares	Total amount of dividends (Thousands of yen)	Dividend per share (yen)	Record date	Effective date	Appropriated from
May 8, 2024 board resolution	Common stock	1,191,101	27	March 31, 2024	June 5, 2024	Retained earnings

Notes:

1. Total amount of dividends includes ¥49 million of dividends for shares held in trust accounts for the Employee Stock Ownership Plan (J-ESOP) and performance-linked stock compensation program.
2. The Company carried out a two-for-one split of its common stock with an effective date of December 1, 2024. Dividend per share represents the amount before the stock split, and if taking the stock split into account, the amount would be 13.5 yen.
2. Dividends whose record date falls in the nine months ended December 31, 2024, but whose effective date comes after December 31, 2024.

No applicable matters to report.

II Nine months ended December 31, 2025 (From April 1, 2025 to December 31, 2025)

1. Dividends paid

Resolution	Type of shares	Total amount of dividends (Thousands of yen)	Dividend per share (yen)	Record date	Effective date	Appropriated from
May 8, 2025 board resolution	Common stock	1,788,958	21	March 31, 2025	June 6, 2025	Retained earnings

Note: Total amount of dividends includes ¥31 million of dividends for shares held in trust accounts for the Employee Stock Ownership Plan (J-ESOP) and performance-linked stock compensation program.

2. Dividends whose record date falls in the nine months ended December 31, 2025, but whose effective date comes after December 31, 2025.

No applicable matters to report.

3. Significant Changes in the Amount of Shareholders' Equity

Based on the resolutions at meetings of the Company's Board of Directors held on February 6, 2025, August 5, 2025 and November 5, 2025, the Company purchased 1,750,400 shares of treasury shares during the nine months ended December 31, 2025. In addition, based on the resolution at a meeting of the Company's Board of Directors held on November 5, 2025, the Company cancelled 3,000,000 shares of treasury shares on November 28, 2025. As a result, other capital surplus and treasury shares each decreased by ¥2,556 million. Due to the cancellation of treasury shares and other factors, the balance of other capital surplus became negative. Accordingly, the balance of other capital surplus was set to zero and the negative amount was deducted from other retained earnings. As a result, as of December 31, 2025, capital surplus stood at ¥1,250 million, retained earnings at ¥12,752 million, and treasury shares at ¥2,380 million.

(Notes to Quarterly Consolidated Statement of Cash Flows)

Quarterly consolidated statement of cash flows has not been prepared for the nine months ended December 31, 2025. Depreciation (including amortization related to intangible assets excluding goodwill) for the nine months ended December 31, 2024 and 2025 is as follows.

	(Thousands of yen)	
	Nine months ended December 31, 2024 (From April 1, 2024 to December 31, 2024)	Nine months ended December 31, 2025 (From April 1, 2025 to December 31, 2025)
Depreciation	179,835	185,082

(Notes on Segment Information, etc.)

[Segment information]

I Nine months ended December 31, 2024 (From April 1, 2024 to December 31, 2024)
As stated in "II Nine months ended December 31, 2025, *Matters Regarding Changes in Reportable Segments, etc.*"

II Nine months ended December 31, 2025 (From April 1, 2025 to December 31, 2025)
Since the Group operates a single segment, the "Consulting Business," the detailed description has been omitted.

Matters Regarding Changes in Reportable Segments, etc.

The Group previously categorized its operations into two reporting segments: the "Consulting Business" and "Investment Business." However, considering the discontinuation of the "Investment Business" in May 2025 and the dissolution of SIGMAXYZ Investment Inc. through an absorption-type merger with the Company as the surviving entity on July 1, 2025, we have changed our reporting segments to a single segment, the "Consulting Business," from the first quarter ended June 30, 2025. This decision reflects the actual decision-making process regarding the Group's business development and allocation of management resources.

As a result of this change, the segment information for the nine months ended December 31, 2024 and 2025 has been omitted.

(Additional Information)

Recording Classification of Investment Securities, Revenue, and Expenses Related to the Discontinued Investment Business

Based on the Group's growth strategy and considering the current environment of the Growth Market, we decided to discontinue our Investment Business in May 2025. As a result, SIGMAXYZ Investment Inc. was dissolved through an absorption-type merger with the Company as the surviving entity on July 1, 2025.

Consequently, in the Quarterly Consolidated Balance Sheet for the first quarter ended June 30, 2025, we have reclassified "operational investment securities," which were previously recorded as current assets, to "investment securities" under non-current assets.

Additionally, from May 8, 2025, we have changed the method of recording gains and losses related to these investment securities in the Quarterly Consolidated Statement of Income from "revenue" and "cost of revenue" to "non-operating income (losses)" or "extraordinary income (losses)."