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Consolidated Financial Results for the First Six Months of the Fiscal Year Ending March 31, 2027 (Japanese Accounting Standards)

November 6, 2026

Company name: SIGMAXYZ Holdings Inc. Stock listing: Tokyo Stock Exchange
Stock code: 6088 URL: https://www.sigmaxyz.com/en/
Representative: Hiroshi Ota, President, Representative Director
Inquiries: Takuya Kawasawa, CFO, Director (Board Member), Corporate Officer
E-mail: sigmaxyz_ir@sigmaxyz.com

Scheduled date of semi-annual securities report filing: November 10, 2026
Scheduled date of dividend payment: –
Preparation of supplementary materials on financial results: Yes
Schedule of financial results presentation meeting: Yes (for institutional investors and analysts)
* To be held online

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

1. Consolidated Financial Results for the Six Months Ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

(1) Consolidated Operating Results (Cumulative) (% figures indicate year-on-year changes)

	Revenue		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	11,475	(8.6)	2,695	(15.7)	2,783	(17.6)	1,924	(15.0)
September 30, 2025	12,558	0.0	3,198	12.7	3,380	12.6	2,264	(1.2)

Note: Comprehensive Income Six months ended September 30, 2026: ¥2,728 million [14.9%]
Six months ended September 30, 2025: ¥2,373 million [8.9%]

	Profit per Share	Profit per Share (Diluted)
Six months ended	Yen	Yen
September 30, 2026	23.69	–
September 30, 2025	26.99	–

Note: Profit per share (diluted) for the six months ended September 30, 2025 and 2026 is not stated because there are no dilutive shares.

(2) Consolidated Financial Position

	Total Assets	Net Assets	Equity Ratio	Net Assets per Share
As of	Millions of yen	Millions of yen	%	Yen
September 30, 2026	20,621	14,535	70.5	178.97
March 31, 2026	17,069	14,262	83.6	174.83

Reference: Equity As of September 30, 2026: ¥14,535 million
As of March 31, 2026: ¥14,262 million

2. Dividends

	Annual Dividend				
	First Quarter-End	Second Quarter-End	Third Quarter-End	Fiscal Year-End	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	0.00	–	26.00	26.00
Fiscal year ending March 31, 2027	–	0.00			
Fiscal year ending March 31, 2027 (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, 2027 (from April 1, 2026 to March 31, 2027)

(% figures indicate year-on-year changes)

	Revenue		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent		Profit per Share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Fiscal year ending March 31, 2027	25,300	6.2	6,600	8.8	6,700	5.5	4,460	12.3	54.91

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

* Notes

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of special accounting methods for preparation of semi-annual 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 September 30, 2026	85,977,240 shares
As of March 31, 2026	86,000,000 shares

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

As of September 30, 2026	4,760,927 shares
As of March 31, 2026	4,421,347 shares

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

Six months ended September 30, 2026	81,237,628 shares
Six months ended September 30, 2025	83,909,655 shares

Note: The number of treasury shares as of the end of the period and the number of treasury shares excluded from the calculation of 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). Additionally, the number of treasury shares as of the end of the period for the previous fiscal year, as well as the number of treasury shares excluded from the calculation of average number of shares outstanding during the period (cumulative from the start of the fiscal year) for the six months ended September 30, 2025 and 2026, include the shares of the Company that were held by Custody Bank of Japan, Ltd. (Trust Account) as trust assets for a performance-linked share-based remuneration plan. It should be noted that the performance-linked share-based remuneration plan was terminated on August 31, 2026.

* These semi-annual financial statements are outside the scope of review procedures by certified public accountants or audit corporations.

* 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 Semi-annual Financial Results (3) Explanation of Consolidated Earnings Forecasts and Other Forward-Looking Statements" on page 3 of the attached materials.

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1. Qualitative Information on Semi-annual Financial Results

(1) Explanation of Operating Results

The Japanese economy is gradually recovering. 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, continued close monitoring is required regarding the impacts of the situation in the Middle East. Furthermore, 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.

The consolidated financial results and key business indicators for the six months ended September 30, 2026 are as follows.

The Group’s revenue for the six months ended September 30, 2026 amounted to ¥11,475 million (down 8.6% year on year). The main factors for the year-on-year decrease in revenue are the impact of two subsidiaries that were sequentially excluded from the scope of consolidation by the end of the nine months ended December 31, 2025 (the combined revenue of these two subsidiaries in the same period of the previous fiscal year amounted to approximately ¥620 million), as well as a significant decrease in large-scale projects utilizing outsourcing compared to the same period of the previous fiscal year. The consulting service business was contributed by projects supporting the renewal of core systems, the promotion of digital transformation, and the launch of new services, as well as AI-related projects for clients targeted by industry, mainly in the transportation, information communication, finance, retail, construction, and trading industries.

Cost of revenue stood at ¥5,924 million (down 10.4% year on year), primarily due to an approximately 40% decrease in outsourcing expenses compared to the same period of the previous fiscal year, and gross profit decreased by ¥398 million to ¥5,551 million (down 6.7% year on year). Selling, general and administrative expenses were ¥2,856 million (up 3.8% year on year). As a result, operating profit decreased by ¥503 million to ¥2,695 million (down 15.7% year on year).

Regarding non-operating income, we recorded mainly ¥50 million in dividend income from investment securities held and ¥19 million in gain on sale of investment securities. As a result, ordinary profit decreased by ¥596 million to ¥2,783 million (down 17.6% year on year). Ordinary profit margin on revenue decreased by 2.7 percentage points year on year to 24.3%.

The Company has been proceeding with the revaluation and sale of investment securities transferred from SIGMAXYZ Investment Inc. As a result, ¥560 million of extraordinary income and ¥356 million of extraordinary losses were recorded. As a result, profit before income taxes came to ¥2,987 million (down 10.0% year on year), and profit attributable to owners of parent came to ¥1,924 million (down 15.0% year on year). Also, comprehensive income attributable to owners of parent came to ¥2,728 million (up 14.9% year on year).

On the hiring front, we added 26 mid-career recruits and 79 new graduates in the six months ended September 30, 2026. The training for new graduates has been completed successfully, and they have started working on their project delivery. In addition, the number of consultants was 731 as of the end of September 2026. The Company plans to hire about 60 new graduates to join the Company in April 2027.

Project satisfaction remained high at 96 points.

Regarding Core Concept Technologies Inc., with which we have begun considering a capital and business alliance, we are proceeding with the acquisition of shares through market purchases. As of September 10, 2026, our shareholding ratio (the proportion of shares held against the total number of issued shares as of August 31, 2026) stands at 15.79% (2,826,300 shares).

(2) Explanation of Financial Position

(Assets)

Total assets as of September 30, 2026 stood at ¥20,621 million (up ¥3,552 million from the end of the previous fiscal year). This was mainly attributable to an increase in cash and deposits (up ¥1,775 million from the end of the previous fiscal year) and an increase in investment securities (up ¥2,198 million from the end of the previous fiscal year).

(Liabilities)

Liabilities as of September 30, 2026 totaled ¥6,086 million (up ¥3,279 million from the end of the previous fiscal year). This was mainly attributable to an increase in short-term borrowings (up ¥2,300 million from the end of the previous fiscal year).

(Net assets)

Net assets as of September 30, 2026 amounted to ¥14,535 million (up ¥272 million from the end of the previous fiscal year). This mainly reflected the recording of profit attributable to owners of parent and dividends paid of ¥2,146 million (¥1,788 million in the same period of the previous fiscal year).

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

The consolidated earnings forecasts have remained unchanged from the forecasts for the fiscal year ending March 31, 2027 in the “Consolidated Financial Results for the Fiscal Year Ended March 31, 2026” announced on May 8, 2026.

2. Semi-annual Consolidated Financial Statements and Important Notes

(1) Semi-annual Consolidated Balance Sheet

(Thousands of yen)

	Fiscal year ended March 31, 2026 (As of March 31, 2026)	Six months ended September 30, 2026 (As of September 30, 2026)
Assets		
Current assets		
Cash and deposits	5,140,119	6,915,416
Notes and accounts receivable - trade, and contract assets	2,636,087	2,466,743
Securities	300,000	200,000
Other	353,088	419,615
Total current assets	8,429,295	10,001,775
Non-current assets		
Property, plant and equipment		
Buildings, net	522,090	553,106
Land	162,699	162,699
Other, net	143,716	141,981
Total property, plant and equipment	828,506	857,787
Intangible assets		
Software	284,451	267,329
Software in progress	4,985	10,429
Other	3,556	3,039
Total intangible assets	292,993	280,799
Investments and other assets		
Investment securities	5,974,134	8,172,487
Deferred tax assets	463,417	37,365
Other	1,081,081	1,271,450
Total investments and other assets	7,518,633	9,481,303
Total non-current assets	8,640,133	10,619,890
Total assets	17,069,429	20,621,666

(Thousands of yen)

	Fiscal year ended March 31, 2026 (As of March 31, 2026)	Six months ended September 30, 2026 (As of September 30, 2026)
Liabilities		
Current liabilities		
Accounts payable - trade	231,501	240,891
Short-term borrowings	–	2,300,000
Current portion of long-term borrowings	–	333,360
Accounts payable - other	855,913	750,336
Income taxes payable	702,943	1,008,360
Provision for bonuses	18,000	–
Provision for share awards	251,806	49,789
Other	324,187	325,530
Total current liabilities	2,384,352	5,008,267
Non-current liabilities		
Long-term borrowings	–	583,300
Lease liabilities	10,503	7,580
Provision for share awards	49,789	–
Provision for share awards for directors (and other officers)	100,850	–
Asset retirement obligations	189,175	389,995
Other	72,215	97,286
Total non-current liabilities	422,533	1,078,161
Total liabilities	2,806,886	6,086,429
Net assets		
Shareholders' equity		
Share capital	3,000,000	3,000,000
Capital surplus	1,250,000	1,250,000
Retained earnings	13,457,245	13,216,016
Treasury shares	(3,272,370)	(3,562,251)
Total shareholders' equity	14,434,875	13,903,764
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	(172,332)	631,471
Total accumulated other comprehensive income	(172,332)	631,471
Total net assets	14,262,542	14,535,236
Total liabilities and net assets	17,069,429	20,621,666

(2) Semi-annual Consolidated Statements of Income and Comprehensive Income
(Semi-annual Consolidated Statement of Income)

(Thousands of yen)

	Six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)	Six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026)
Revenue	12,558,402	11,475,274
Cost of revenue	6,609,075	5,924,055
Gross profit	5,949,327	5,551,219
Selling, general and administrative expenses	2,750,867	2,856,217
Operating profit	3,198,459	2,695,001
Non-operating income		
Interest income	6,617	8,477
Dividend income	48,436	50,071
Gain on sale of investment securities	92,953	19,768
Miscellaneous income	41,457	50,649
Total non-operating income	189,465	128,967
Non-operating expenses		
Interest expenses	248	23,771
Foreign exchange losses	819	419
Loss on investment securities	–	9,167
Miscellaneous losses	6,622	6,692
Total non-operating expenses	7,690	40,050
Ordinary profit	3,380,234	2,783,918
Extraordinary income		
Gain on sale of shares of subsidiaries and associates	40,541	–
Gain on sale of investment securities	2,238	560,458
Other	5,430	–
Total extraordinary income	48,210	560,458
Extraordinary losses		
Loss on valuation of investment securities	109,922	324,026
Loss on sale of investment securities	–	32,534
Total extraordinary losses	109,922	356,560
Profit before income taxes	3,318,522	2,987,815
Income taxes - current	951,489	918,313
Income taxes - deferred	102,558	145,124
Total income taxes	1,054,048	1,063,437
Profit	2,264,474	1,924,377
Profit attributable to owners of parent	2,264,474	1,924,377

(Semi-annual Consolidated Statement of Comprehensive Income)

(Thousands of yen)

	Six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)	Six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026)
Profit	2,264,474	1,924,377
Other comprehensive income		
Valuation difference on available-for-sale securities	108,929	803,804
Total other comprehensive income	108,929	803,804
Comprehensive income	2,373,404	2,728,182
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	2,373,404	2,728,182

(3) Semi-annual Consolidated Statement of Cash Flows

(Thousands of yen)

	Six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)	Six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026)
Cash flows from operating activities		
Profit before income taxes	3,318,522	2,987,815
Depreciation	122,648	116,804
Increase (decrease) in provision for bonuses	(791,563)	(18,000)
Increase (decrease) in provision for share awards	(12,131)	(3,147)
Increase (decrease) in provision for share awards for directors (and other officers)	25,060	–
Interest and dividend income	(55,054)	(58,549)
Interest expenses	248	23,771
Foreign exchange losses (gains)	819	419
Loss (gain) on valuation of investment securities	109,922	324,026
Loss (gain) on sale of shares of subsidiaries and associates	(40,541)	–
Loss (gain) on sale of investment securities	(92,953)	(547,691)
Loss (gain) on investment securities	–	9,167
Decrease (increase) in trade receivables	509,560	169,343
Decrease (increase) in prepaid expenses	(58,568)	(22,679)
Increase (decrease) in trade payables	(145,421)	9,389
Increase (decrease) in accounts payable - other	(251,571)	(116,769)
Other, net	116,632	(44,272)
Subtotal	2,755,609	2,829,628
Interest and dividends received	55,054	58,549
Interest paid	(248)	(23,771)
Income taxes paid	(1,114,049)	(615,524)
Income taxes refund	2,817	–
Net cash provided by (used in) operating activities	1,699,183	2,248,881
Cash flows from investing activities		
Purchase of property, plant and equipment	(339,150)	(15,004)
Purchase of intangible assets	(45,129)	(44,728)
Proceeds from sale of shares of subsidiaries resulting in change in scope of consolidation	63,338	–
Purchase of investment securities	(303,677)	(2,802,847)
Proceeds from sale of investment securities	1,018,712	2,009,409
Other payments	(103,609)	(46,658)
Other proceeds	28,432	15,182
Net cash provided by (used in) investing activities	318,916	(884,647)
Cash flows from financing activities		
Proceeds from short-term borrowings	–	4,800,000
Repayments of short-term borrowings	–	(2,500,000)
Proceeds from long-term borrowings	–	1,000,000
Repayments of long-term borrowings	–	(83,340)
Repayments of lease liabilities	(2,808)	(2,865)
Purchase of treasury shares	(1,056,475)	(656,428)
Dividends paid	(1,788,503)	(2,145,883)
Net cash provided by (used in) financing activities	(2,847,788)	411,482
Effect of exchange rate change on cash and cash equivalents	(819)	(419)
Net increase (decrease) in cash and cash equivalents	(830,507)	1,775,296
Cash and cash equivalents at beginning of period	6,945,511	5,140,119
Cash and cash equivalents at end of period	6,115,003	6,915,416

(4) Notes to Semi-annual Consolidated Financial Statements

(Notes Regarding Assumption of a Going Concern)

No applicable matters to report.

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

I Six months ended September 30, 2025 (From April 1, 2025 to September 30, 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 share-based remuneration plan.

2. Dividends whose record date falls in the six months ended September 30, 2025, but whose effective date comes after September 30, 2025.

No applicable matters to report.

II Six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026)

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, 2026 board resolution	Common stock	2,146,764	26	March 31, 2026	June 8, 2026	Retained earnings

Note: Total amount of dividends includes ¥25 million of dividends for shares held in trust accounts for the Employee Stock Ownership Plan (J-ESOP) and performance-linked share-based remuneration plan.

2. Dividends whose record date falls in the six months ended September 30, 2026, but whose effective date comes after September 30, 2026.

No applicable matters to report.

(Notes to Semi-annual Consolidated Statement of Cash Flows)

* Reconciliation of cash and cash equivalents at end of period and the related account on the Semi-annual Consolidated Balance Sheet is as follows.

(Thousands of yen)

	Six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)	Six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026)
Cash and deposits	6,115,003	6,915,416
Cash and cash equivalents	6,115,003	6,915,416

(Notes on Segment Information, Etc.)

[Segment information]

I Six months ended September 30, 2025 (From April 1, 2025 to September 30, 2025)

Since the Group operates a single segment, the "Consulting Business," the detailed description has been omitted.

II Six months ended September 30, 2026 (From April 1, 2026 to September 30, 2026)

Since the Group operates a single segment, the "Consulting Business," the detailed description has been omitted.