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July 14, 2025

Consolidated Financial Results for the Three Months Ended May 31, 2025 (Under Japanese GAAP)

Company name: SFP Holdings Co., Ltd.
 Listing: Tokyo Stock Exchange
 Securities code: 3198
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 Scheduled date to commence dividend payments: –
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: None

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the three months ended May 31, 2025 (from March 1, 2025 to May 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	%
May 31, 2025	7,751	1.0	593	(2.6)	599	(10.6)	389	(18.5)
May 31, 2024	7,671	7.2	609	2.8	670	2.2	477	(2.4)

Note: Comprehensive income For the three months ended May 31, 2025: ¥382 million [(20.9)%]
 For the three months ended May 31, 2024: ¥482 million [(0.1)%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
May 31, 2025	17.08	—
May 31, 2024	20.97	—

Note: Diluted earnings per share is not presented because there are no potential shares.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
May 31, 2025	13,290	8,818	66.3
February 28, 2025	13,963	8,732	62.5

Reference: Equity
 As of May 31, 2025: ¥8,818 million
 As of February 28, 2025: ¥8,732 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 February 28, 2025	—	13.00	—	13.00	26.00
Fiscal year ending February 28, 2026	—				
Fiscal year ending February 28, 2026 (Forecast)		14.00	—	14.00	28.00

Note: Revisions to the forecast of cash dividends most recently announced: None

3. Consolidated financial result forecasts for the fiscal year ending February 28, 2026 (from March 1, 2025 to February 28, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	32,500	6.9	2,500	14.3	2,600	14.0	1,700	14.5	74.56

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

*** Notes**

- (1) Significant changes in the scope of consolidation during the period: None
- (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: Yes
 - (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 May 31, 2025	22,813,689 shares
As of February 28, 2025	22,813,689 shares

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

As of May 31, 2025	13,285 shares
As of February 28, 2025	13,285 shares

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

Three months ended May 31, 2025	22,800,404 shares
Three months ended May 31, 2024	22,788,304 shares

- * Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

- * Proper use of earnings forecasts, and other special matters

Caution Regarding Forward-Looking Statements:

The forward-looking statements, including earnings forecasts, contained in this document are based on information currently available to SFP Holdings Co., Ltd. (the “Company”) and certain assumptions deemed reasonable. As such, they do not constitute guarantees by the Company of future performance. Actual results may differ materially from those presented herein due to a variety of factors.