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Consolidated Financial Results for the Six Months of the Fiscal Year Ending December 31, 2026 (Under Japanese GAAP)

August 10, 2026

Company name:	Sportsfield Co., Ltd.
Stock exchange listings:	Tokyo Stock Exchange
Stock code:	7080
URL:	https://www.sports-f.co.jp/
Representative:	Katsushi Shinozaki, Representative Director
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Scheduled date for submission of interim report:	August 10, 2026
Supplementary materials for financial summaries:	Yes
Financial results briefing:	Yes

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Six Months of the Fiscal Year Ending December 31, 2026 (from January 01, 2026 to June 30, 2026)

(1) Consolidated operating results (Cumulative)

(Percentages indicate YoY changes)

	Revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
Six months ended June 30, 2026	3,437	45.4	823	13.2	822	13.1	538	12.8
June 30, 2025	2,365	15.1	727	27.8	727	28.1	477	31.2

(Note) Comprehensive income 2026 interim period of fiscal year ending December 2026 538 million yen (12.8 %) 2025 interim period of fiscal year ending December 2025 477 million yen (31.2 %)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended June 30, 2026	73.39	72.53
June 30, 2025	65.42	64.35

(2) Consolidated financial positions

	Total assets	Equity	Equity to total assets ratio
	Million yen	Million yen	%
As of June 30, 2026	4,348	2,814	64.7
December 31, 2025	3,885	2,429	62.5

(Reference) Owner's equity 2026 fiscal year ending December interim period 2,814 million yen 2025 fiscal year ending December 2,429 million yen

2. Cash dividends

	Annual dividends per share				
	End of the first quarter	End of the second quarter	End of the third quarter	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2025	-	0.00	-	21.00	21.00
Fiscal year ending December 31, 2026	-	0.00			
Fiscal year ending December 31, 2026 (Forecast)			-	23.00	23.00

(Note) Whether there has been any revision to the most recently announced dividend forecast: None

3. Consolidated Earnings Forecasts for the Fiscal Year Ending December 31, 2026 (from January 01, 2026 to December 31, 2026)

(Percentages indicate YoY changes)

	Revenue		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Fiscal year ending December 31, 2026	6,470	35.2	1,300	20.7	1,300	20.3	845	8.0	115.70

(Note) Correction of financial forecast from the most recent financial forecast : None

※ Notes

- (1) Significant changes in the scope of consolidation during the period : None
- (2) Application of Accounting Procedures Specific to the Preparation of Interim Consolidated Financial Statements : None
- (3) Changes in accounting policies, Changes in accounting estimates, Retrospective restatement
- (i) Changes in accounting policies based on revisions of accounting standard : None
 - (ii) Accounting policy changes other than (i) : None
 - (iii) Changes in accounting estimates : None
 - (iv) Retrospective restatement : None

(4) Number of shares issued (common stock)

- (i) Total number of issued shares at the end of the period (including treasury shares)

As of June 30, 2026	7,487,040 shares
As of December 31, 2025	7,482,240 shares

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

As of June 30, 2026	149,996 shares
As of December 31, 2025	149,996 shares

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

Six months ended June 30, 2026	7,336,460 shares
Six months ended June 30, 2025	7,296,842 shares

* The Second Quarter (Interim Period) Financial Results Brief Summary is not subject to review by a certified public accountant or audit corporation.

※ Explanation regarding the appropriate use of Forecasts, other matters to note

Forward-looking statements regarding business performance forecasts, etc. stated in this document are based on information currently available to the Company and certain assumptions that the Company considers reasonable, and are not intended to mean that the Company guarantees their achievement. In addition, actual business performance, etc. may differ significantly due to various factors.

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1. Qualitative information regarding the Current interim period results

(1) Explanation of Operating Results

Statements regarding the future are based on judgments made as of the end of the Current interim consolidated accounting period.

During the Current interim consolidated accounting period (January 1, 2026~June 30, 2026), Japan's economy remained in a situation where attention continues to be required regarding the impact of the situation in the Middle East and fluctuations in the financial and capital markets, although improvements in the employment and income environment and the effects of various policies are expected to support a gradual recovery. In the human resources services industry, the active job openings-to-applicants ratio remained firm at 1.18 times in June 2026. In addition, in the merchandise sales business that handles sports-related products, the rate of sports participation for the purpose of improving individual health and QOL (quality of life) has remained firm amid the progression of selective consumption due to rising prices.

Amid this business environment, under the management philosophy of “pursuing the material and spiritual happiness of all employees while demonstrating the potential of sports in various fields and contributing to the development of individuals, corporations, local communities, and Japan,” our Group has worked to connect Sports Human Capital (※1) with optimal companies so that they can leverage the qualities cultivated through sports and shine in the business field beyond competition.

(※1. Human resources who have acquired high value sought by society and companies through their experience of devoting themselves to sports. For new graduates, current university varsity sports students and individuals with competition experience in university sports circles, high school athletic clubs, club teams, etc. For graduates with prior work experience, working professionals with experience devoting themselves to sports, including former varsity athletes and current athletes.)

Furthermore, following the inclusion of LINDSPORTS Co., Ltd. as a consolidated subsidiary from October 1, 2025, the method of classifying business segments was reviewed, and the reportable segments have been changed from the previous single segment of “Sports Human Resource Recruitment Support Business” to two segments, adding “Sports Equipment Planning and Sales Business.” Due to this change, no comparative analysis with the same period of the previous year has been conducted for the “Sports Equipment Planning and Sales Business.” as segment information for the same period of the previous year does not exist.

The status by segment is as follows.

(Sports Human Capital Recruitment Support Business)

• Event Business for New Graduates

Net sales for the Current interim consolidated accounting period for events for new graduates were 1,015,534 thousand yen (down 0.2% YoY). Although Net sales were slightly below the results for the same period of the previous year, they are progressing as planned due to an increase in the unit price per exhibit. The number of events held exceeded the results for the same period of the previous year, due to an increase in the number of in-person and small- and medium-scale events held. The number of sales slots is progressing as planned, taking into consideration the earlier start of job-hunting activities and the optimization of event quality and supply and demand. Orders for events for 2028 graduates are progressing at 18.3% YoY, exceeding the results for events for 2027 graduates.

• Recruitment Services for New Graduates

Net sales for the Current interim consolidated accounting period in human resources placement services for new graduates amounted to 852,544 thousand yen (up 23.0% YoY), exceeding the results for the same period of the previous year and reaching a record high. The cumulative number of registrants for Sponavi for 2027 graduates exceeded the results for the same period of the previous year as of the end of June of the year preceding graduation. The number of unique students introduced for 2027 graduates (the number of non-duplicated students introduced to companies) increased YoY, and the number of unique companies introduced (the number of non-duplicated companies introduced to students) also exceeded the results for the same period of the previous year by capturing the strong demand from companies for recruiting new graduates. In addition, the cumulative number of registrants for Spochalle for 2027 graduates has remained above the results for the same period of the previous year, contributing to the increase in Net sales from human resources placement services for new graduates.

• Recruitment Services for Young and Mid-career Talent

Net sales for the Current interim consolidated accounting period in the talent placement business for graduates who have already

graduated were 664,852 thousand yen (up 17.5% YoY), reaching a record high. While securing effective registrants by strengthening targeting advertising, the number of new registrants exceeded the results for the same period of the previous year. Both the number of unique introduced talent (the number of unduplicated talent introduced to companies) and the number of unique companies introduced to exceeded the results for the same period of the previous year. The number of placements concluded through Spojoba, a job search and career change information site specializing in sports-related companies, exceeded the results for the same period of the previous year, contributing to an increase in Net sales in the talent placement business for graduates who have already graduated.

(Sports Equipment Planning and Sales Business)

During the Current interim consolidated accounting period, Net sales amounted to 785,985 thousand yen, maintaining solid sales and contributing to boosting the performance of the Group as a whole. The integration process (PMI) is also progressing as planned, and the establishment of a structure aimed at maximizing Group synergies, including cross-selling and upselling with existing businesses, is progressing smoothly.

Cost of sales increased YoY due to the recognition of costs for sponsor services and the cost of Merchandise in the Sporting Equipment Planning and Sales Business.

Regarding Operating profit and Ordinary profit, although Selling, general and administrative expenses increased due to investments for growth, the effect of increased revenue exceeded these expenses, and profit exceeded the results for the same period of the previous year. Personnel expenses increased year on year due to the joining of new graduate hires (class of 2025 and 2026) and mid-career hires to strengthen the personnel structure, as well as the consolidation of LINDSPORTS Co., Ltd. Rent expenses on land and buildings increased year on year due to the expansion of existing office space and other factors. Advertising expenses increased year on year due to investments to acquire more registrants for Spochalle, Sponavi Career, and Spojoba, among others. Other selling, general and administrative expenses increased year on year due to the amortization of Goodwill and other items related to LINDSPORTS Co., Ltd., as well as increased various expenses associated with the growth in the number of personnel across the group.

As a result, Net sales for the Current interim consolidated accounting period amounted to 3,437,904 thousand yen (up 45.4% YoY), Operating profit amounted to 823,225 thousand yen (up 13.2% YoY), Ordinary profit amounted to 822,675 thousand yen (up 13.1% YoY), and Profit attributable to owners of parent amounted to 538,433 thousand yen (up 12.8% YoY).

(2) Explanation of financial positions

In the Current interim consolidated accounting period, the provisional accounting treatment related to the business combination was finalized, and the Assets amount for the fiscal year ending December 2025 was compared after reflecting the details of the finalization of the provisional accounting treatment. As a result, the Equity to total assets ratio was 64.7% (62.5% at the end of the Previous consolidated fiscal year).

(Assets)

At the end of the Current interim consolidated accounting period, total Assets amounted to 4,348,003 thousand yen, an increase of 462,976 thousand yen compared with the end of the Previous consolidated fiscal year. This was mainly due to an increase of 436,436 thousand yen in Current assets accompanying an increase in Cash and deposits.

(Liabilities)

As of the end of the Current interim consolidated accounting period, Liabilities amounted to 1,533,751 thousand yen, an increase of 78,476 thousand yen compared with the end of the Previous consolidated fiscal year. This was mainly due to Current liabilities increasing by 106,945 thousand yen accompanying an increase in refund Liabilities and Income taxes payable, and Non-current liabilities decreasing by 28,469 thousand yen accompanying a decrease in Long-term borrowings.

(Net assets)

At the end of the Current interim consolidated accounting period, Net assets amounted to 2,814,252 thousand yen, an increase of 384,499 thousand yen compared with the end of the Previous consolidated fiscal year. This was mainly due to an increase of 384,456 thousand yen in Retained earnings.

(Cash flows Analysis)

Cash and cash equivalents (hereinafter, “funds”) at the end of the Current interim consolidated accounting period amounted to 2,337,398 thousand yen, an increase of 559,178 thousand yen compared with the end of the Previous consolidated fiscal year.

The respective Cash flows and their factors for the Current interim consolidated accounting period are as follows.

(Cash flows from operating activities)

As a result of operating activities during the Current interim consolidated accounting period, funds increased by 813,961 thousand yen. This was mainly due to the recording of Income before income taxes of 822,675 thousand yen.

(Cash flows from investing activities)

As a result of investing activities during the Current interim consolidated accounting period, funds decreased by 28,964 thousand yen. This was mainly due to Purchase of property, plant and equipment 23,221 thousand yen associated with the expansion and relocation of existing offices.

(Cash flows from financing activities)

As a result of financing activities during the Current interim consolidated accounting period, funds decreased by 225,819 thousand yen. This was mainly due to Repayments of long-term borrowings 70,855 thousand yen and Dividends paid 153,951 thousand yen.

(3) Explanation of Forward-Looking Information such as Consolidated Forecasts

There are no changes to the full-year Forecasts for the fiscal year ending December 2026 from the forecast figures announced on February 13, 2026.

Net sales for the Current interim consolidated accounting period exceeded the results for the same period of the previous year, reaching a record high; however, in light of the continued need to pay attention to the impact of the situation in the Middle East and fluctuations in the financial and capital markets on the outlook, full-year Forecasts for the fiscal year ending December 2026 remain unchanged.

The Forecasts stated above are based on information currently available, and actual results, etc., may vary due to various factors may differ from the forecast figures.

2. Interim Consolidated Financial Statements and Major Notes

(1) Interim consolidated Balance sheet

(Unit: Thousands of yen)

	As of December 31, 2025	As of June 30, 2026
Assets		
Current assets		
Cash and deposit	1,778,220	2,337,398
Accounts receivable - trade	681,021	549,037
Inventories	552,167	527,434
Other	101,135	134,411
Allowance for doubtful accounts	(2,506)	(1,807)
Total current asset	3,110,038	3,546,474
Non-current assets		
Property, plant, and equipment		
Facilities attached to buildings	266,222	287,054
Tools, furniture and fixtures	135,306	144,612
Accumulated depreciation	(171,822)	(191,950)
Total property, plant and equipment, net	229,706	239,716
Intangible assets		
Goodwill	188,771	179,090
Customer-related intangible assets	35,436	30,711
Intangible assets Total	224,207	209,802
Investment Other assets		
Leasehold deposits	203,291	209,750
Deferred tax assets	106,310	131,777
Other	11,472	10,482
Investments Other assets Total	321,074	352,009
Total non-current assets	774,988	801,528
Total assets	3,885,027	4,348,003

(Unit: Thousands of yen)

	As of December 31, 2025	As of June 30, 2026
Liabilities		
Current liabilities		
Trade payables	39,383	20,142
Current portion of long-term borrowings	115,082	78,416
Accounts payable	90,686	103,567
Accrued expenses	174,272	190,278
Refund Liabilities	90,677	116,617
Income taxes payable	242,281	309,393
Accrued consumption taxes	105,159	104,801
Provision for bonuses	69,653	87,924
Other	114,866	137,869
Total current liabilities	1,042,065	1,149,011
Non-current liabilities		
Long-term borrowings	253,806	219,617
Asset retirement obligations	117,634	122,941
Other	41,769	42,181
Total non-current liabilities	413,209	384,739
Total liabilities	1,455,274	1,533,751
Net assets		
Shareholders' equity		
Share capital	93,742	93,763
Capital surplus	83,442	83,463
Retained earnings	2,352,938	2,737,395
Treasury shares	(100,370)	(100,370)
Total shareholders' equity	2,429,752	2,814,252
Total net assets	2,429,752	2,814,252
Liabilities and net assets total	3,885,027	4,348,003

(2) Interim consolidated Statement of income and interim consolidated Statement of comprehensive income

Interim consolidated Statement of income

(Unit: Thousands of yen)

	Previous interim consolidated accounting period (From January 1, 2025 to June 30, 2025)	For the six months ended June 30, 2026
Revenue	2,365,153	3,437,904
Cost of sales	107,689	622,115
Gross profit	2,257,463	2,815,788
Selling, general and administrative expenses	1,530,109	1,992,563
Operating profit	727,354	823,225
Non-operating income		
Interest income	813	2,083
Dividend income	-	1
Proceeds from miscellaneous income	18	1,320
Total non-operating income	831	3,405
Non-operating expenses		
Interest expense	747	2,265
Miscellaneous losses	-	1,691
Total non-operating expenses	747	3,956
Ordinary profit	727,438	822,675
Income before income taxes Net income	727,438	822,675
Income taxes - current	284,576	309,708
Income taxes - deferred	(34,524)	(25,467)
Total income taxes	250,051	284,241
Net income	477,386	538,433
Net income attributable to non-controlling interests	-	-
Profit attributable to owners of parent	477,386	538,433

Interim consolidated Statement of comprehensive income

(Unit: Thousands of yen)

	For the six months ended June 30, 2025	For the six months ended June 30, 2026
Net income	477,386	538,433
Other comprehensive income (loss), net of tax		
Other comprehensive income, net of tax	-	-
Comprehensive income	477,386	538,433
Comprehensive income attributable to		
Interim Comprehensive income attributable to owners of parent	477,386	538,433
Interim comprehensive income attributable to non- controlling interests	-	-

(3) Interim consolidated Statement of cash flows

(Unit: Thousands of yen)

	Previous interim consolidated accounting period (From January 1, 2025 to June 30, 2025)	For the six months ended June 30, 2026
Cash flows from operating activities		
Income before income taxes Net income	727,438	822,675
Depreciation	16,955	20,127
Amortization of long-term prepaid expenses	-	152
Amortization of goodwill	-	9,680
Customer-related intangible assets amortization amount	-	4,724
Increase (decrease) in allowance for doubtful accounts	(210)	(699)
Increase (decrease) in provision for bonuses	6,622	18,270
Increase (decrease) in refund Liabilities (- indicates a decrease)	50,341	25,939
Interest income and dividends income	(813)	(2,084)
Interest expenses and discount charges	747	2,265
Decrease (increase) in trade receivables	72,307	131,983
Decrease (increase) in advance payments to suppliers	5,212	(33,114)
(Increase) decrease in inventories	-	24,733
Decrease (increase) in prepaid expenses	(13,041)	(11,083)
Increase (decrease) in trade payables	(20,808)	(19,241)
Increase (decrease) in accounts payable (- indicates a decrease)	(6,669)	12,001
Increase (decrease) in accrued expenses	19,276	16,005
Increase (decrease) in advances received	(12,542)	9,756
Increase (decrease) in deposits received	9,212	13,141
Other	22,094	11,405
Subtotal	876,124	1,056,641
Interest and dividends received	813	2,084
Income taxes refund (paid)	(133,338)	(242,594)
Interest and discount paid	(652)	(2,170)
Cash flows from operating activities	742,946	813,961
Cash flows from investing activities		
Purchase of property and equipment	(31,127)	(23,221)
Payments of leasehold and guarantee deposits	(3,892)	(6,571)
Proceeds from refund of leasehold and guarantee deposits	678	1,150
Other expenditures	(475)	(321)
Cash flows from investing activities	(34,817)	(28,964)
Cash flows from financing activities		
Repayment of long-term borrowings	(56,686)	(70,855)
Proceeds from issuance of shares	92	43
Cash dividends paid	(116,554)	(153,951)
Repayments of lease liabilities	(694)	(1,056)
Cash flows from financing activities	(173,843)	(225,819)
Effect of exchange rate change on cash and cash equivalents	-	-
Increase (decrease) in cash and cash equivalents	534,285	559,168
Cash and cash equivalents at the beginning of the period	1,704,249	1,778,220
Balance of cash and cash equivalents at end of interim period	2,238,535	2,337,398

(4) Notes to Interim Consolidated Financial Statements

(Notes on Going Concern Assumption)

Not applicable.

(Notes on significant changes in Shareholders' equity)

There are no applicable items.

(Business Combinations and Other Matters)

Finalization of provisional accounting for business combinations

Regarding the business combination with LINDSPORTS Co., Ltd. conducted on October 1, 2025, provisional accounting treatment was applied in the Previous consolidated fiscal year, and has been finalized in the Current interim consolidated accounting period.

In connection with the finalization of this provisional accounting treatment, the comparative information included in the interim consolidated financial statements for the Current interim consolidated accounting period reflects revisions to the initial allocation of the acquisition cost, and a portion of the amount recorded as "Goodwill" has been reclassified as "Customer-related intangible assets." As a result, the provisionally calculated amount of Goodwill, 218,018 thousand yen, decreased by 24,406 thousand yen to 193,611 thousand yen, while Customer-related intangible assets and Deferred tax liabilities increased by 37,799 thousand yen and 13,392 thousand yen, respectively.

In addition, compared with the end of the Previous consolidated fiscal year, Goodwill decreased by 23,796 thousand yen, Deferred tax assets decreased by 12,555 thousand yen, and Retained earnings decreased by 915 thousand yen, respectively, while Customer-related intangible assets increased by 35,436 thousand yen.

In addition, the amortization period for Goodwill is 10 years, and the amortization period for Customer-related intangible assets is 4 years.

(Notes on segment information, etc.)

[Segment Information]

I Previous interim consolidated accounting period (For the six months ended June 30, 2025)

1. Information on Net sales, profit or loss by reportable segment and disaggregated information on revenue

(Unit:
Thousands of
yen)

	Reporting segments			Adjustments	Interim consolidated Statement of income recognition
	Sports Human Capital Recruitment Support Business	Sporting Equipment Planning and Sales Business	Total		
Revenue					
Events for new graduates Net sales	1,017,203	-	1,017,203	-	1,017,203
Recruitment services for new graduates Net sales	693,047	-	693,047	-	693,047
Net sales from talent placement for graduates	565,680	-	565,680	-	565,680
Merchandise sales Net sales	-	-	-	-	-
Other Net sales	89,221	-	89,221	-	89,221
Revenue from contracts with customers	2,365,153	-	2,365,153	-	2,365,153
Other revenue	-	-	-	-	-
Net sales to external customers	2,365,153	-	2,365,153	-	2,365,153
Internal Net sales between segments	-	-	-	-	-
Total	2,365,153	-	2,365,153	-	2,365,153
Segment profit	727,354	-	727,354	-	727,354

2. Information concerning Impairment losses on Non-current assets or Goodwill, etc. by reporting segment

There are no applicable items.

II Current interim consolidated accounting period (from January 1, 2026 to June 30, 2026)

1. Information on Net sales, profit or loss, and disaggregated information on revenue by reportable segment

(Unit:
Thousands of
yen)

	Reporting segments			Adjustments	Recorded in the interim consolidated Statement of income
	Sports Human Capital Recruitment Support Business	Sporting Equipment Planning and Sales Business	Total		
Revenue					
Events for new graduates Net sales	1,015,534	-	1,015,534	-	1,015,534
Recruitment services for new graduates Net sales	852,544	-	852,544	-	852,544
Recruitment services for non-new graduates Net sales	664,852	-	664,852	-	664,852
Merchandise sales Net sales	-	785,985	785,985	-	785,985
Other Net sales	118,986	-	118,986	-	118,986
Revenue from contracts with customers	2,651,918	785,985	3,437,904	-	3,437,904
Other revenue	-	-	-	-	-
Net sales to external customers	2,651,918	785,985	3,437,904	-	3,437,904
Inter-segment internal Net sales	-	3,970	3,970	(3,970)	-
Total	2,651,918	789,955	3,441,874	(3,970)	3,437,904
Segment profit	764,622	58,632	823,254	(29)	823,225

(Note) 1. Adjustments are as follows.

It includes the elimination of intersegment transactions of 29 thousand yen.

2. Segment profit is adjusted with Operating profit in the interim consolidated Statement of income.

2. Matters Related to Changes in Reportable Segments, etc.

Following LINDSPORTS Co., Ltd. becoming a consolidated subsidiary from the previous consolidated fiscal year, the method of classifying business segments was reviewed, and “Sports Talent Recruitment Support Business” was supplemented by the addition of “Sports Equipment Planning and Sales Business” as a reportable segment.

Furthermore, segment information for the Previous interim consolidated accounting period has been prepared based on the revised classification method and is presented under “1. Information on Net sales, profit or loss, and disaggregated information on revenue by reportable segment” for the Previous interim consolidated accounting period.

3. Information concerning Impairment losses on Non-current assets or Goodwill, etc. by reporting segment

(Significant changes in the amount of Goodwill)

In the “Sports Equipment Planning and Sales Business” segment, provisional accounting treatment was applied in the previous consolidated fiscal year with respect to the business combination with LINDSPORTS Co., Ltd. conducted on October 1, 2025; however, the accounting treatment was finalized during the current interim consolidated accounting period. For details, please refer to “Finalization of Provisional Accounting Treatment for Business Combinations” under “Notes (Business Combinations, etc.).”

(Revenue Recognition)

Information disaggregating Revenue from contracts with customers is as stated in “Notes (Notes on Segment Information, etc.).”