Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

June 11, 2026

Summary of Non-consolidated Financial Results for the Nine Months Ended April 30, 2026 (Japanese GAAP)

Company name: SILVER LIFE CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 9262
URL: https://www.silver-life.co.jp/
Representative: Takahisa Shimizu President, CEO
Inquiries: Hirokazu Masuyama Director, Administration Manager
Telephone: +81-03)6300-5629
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. Non-consolidated financial results for the nine months ended April 30, 2026 (from August 1, 2025 to April 30, 2026)

(1) Non-consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit	
Nine months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
April 30, 2026	12,125	10.9	794	18.3	916	17.4	563	17.9
April 30, 2025	10,937	8.7	671	0.6	780	(5.1)	477	(5.7)

	Basic earnings per share	Diluted earnings per share
Nine months ended	Yen	Yen
April 30, 2026	51.61	51.47
April 30, 2025	43.99	43.69

(2) Non-consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
April 30, 2026	10,720	7,363	68.7
July 31, 2025	10,452	6,972	66.7

Reference: Equity

As of April 30, 2026: ¥ 7,363 million
As of July 31, 2025: ¥ 6,972 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 July 31, 2025	-	0.00	-	16.00	16.00
Fiscal year ending July 31, 2026	-	0.00	-		
Fiscal year ending July 31, 2026 (Forecast)				18.00	18.00

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

Note: Breakdown of the third quarter dividend for the fiscal year ending July 31, 2026 :

Commemorative dividend - yen

Special dividend - yen

3. Non-consolidated financial result forecasts for the fiscal year ending July 31, 2026 (from August 1, 2025 to July 31, 2026)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	15,500	3.9	1,040	22.3	1,170	15.3	810	15.3	74.30

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

(1) Adoption of accounting treatment specific to the preparation of quarterly non-consolidated financial statements: None

(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 April 30, 2026	10,928,400 shares
As of July 31, 2025	10,907,600 shares

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

As of April 30, 2026	423 shares
As of July 31, 2025	422 shares

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

Nine months ended April 30, 2026	10,913,190 shares
Nine months ended April 30, 2025	10,860,839 shares

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

* Proper use of earnings forecasts, and other special matters

Quarterly Non-consolidated Financial Statements and Primary Notes

Quarterly Non-consolidated Balance Sheet

(Thousands of yen)

	As of July 31, 2025	As of April 30, 2026
Assets		
Current assets		
Cash and deposits	1,598,872	1,687,445
Accounts receivable - trade	1,433,994	1,435,545
Merchandise and finished goods	389,941	410,718
Raw materials and supplies	104,221	181,524
Other	664,398	701,206
Allowance for doubtful accounts	(86,483)	(88,807)
Total current assets	4,104,944	4,327,632
Non-current assets		
Property, plant and equipment		
Buildings, net	3,010,663	2,923,982
Machinery and equipment, net	1,684,790	1,721,425
Construction in progress	71,439	95,872
Other, net	1,044,311	1,136,572
Total property, plant and equipment	5,811,205	5,877,853
Intangible assets	310,095	284,665
Investments and other assets		
Other	336,494	357,654
Allowance for doubtful accounts	(109,940)	(127,104)
Total investments and other assets	226,553	230,550
Total non-current assets	6,347,854	6,393,069
Total assets	10,452,798	10,720,702
Liabilities		
Current liabilities		
Accounts payable - trade	568,836	548,161
Contract liabilities	18,089	25,826
Lease liabilities	1,182	1,182
Provision for bonuses	-	14,126
Accounts payable - other	716,087	832,431
Current portion of long-term borrowings	339,396	339,396
Income taxes payable	197,430	211,194
Provision for shareholder benefit program	-	30,445
Other	146,938	127,848
Total current liabilities	1,987,960	2,130,610
Non-current liabilities		
Long-term borrowings	1,341,591	1,087,044
Lease liabilities	2,868	1,982
Long term contract liabilities	3,787	4,469
Other	144,478	133,183
Total non-current liabilities	1,492,726	1,226,679
Total liabilities	3,480,687	3,357,290

(Thousands of yen)

	As of July 31, 2025	As of April 30, 2026
Net assets		
Shareholders' equity		
Share capital	735,694	736,984
Capital surplus	725,694	726,984
Retained earnings	5,511,677	5,900,399
Treasury shares	(956)	(956)
Total shareholders' equity	6,972,111	7,363,411
Total net assets	6,972,111	7,363,411
Total liabilities and net assets	10,452,798	10,720,702

Quarterly Non-consolidated Statement of Income

Quarterly Non-consolidated Statements of Income (For the nine months)

(Thousands of yen)

	For the nine months ended April 30, 2025	For the nine months ended April 30, 2026
Net sales	10,937,926	12,125,612
Cost of sales	7,204,603	7,922,581
Gross profit	3,733,322	4,203,030
Selling, general and administrative expenses	3,061,468	3,408,287
Operating profit	671,854	794,743
Non-operating income		
Interest income	8,484	10,847
Compensation income	71,352	69,659
Commission income	27,119	27,713
Reversal of allowance for shareholder benefit	18,854	-
Other	39,651	66,939
Total non-operating income	165,462	175,159
Non-operating expenses		
Interest expenses	8,092	10,201
Rental expenses	27,959	28,568
Provision of allowance for doubtful accounts	12,180	459
Depreciation	7,767	7,602
Other	536	6,483
Total non-operating expenses	56,537	53,315
Ordinary profit	780,779	916,587
Extraordinary losses		
Loss on sale of non-current assets	2,046	1,110
Loss on retirement of non-current assets	6,237	5,251
Other	1,511	-
Total extraordinary losses	9,794	6,362
Profit before income taxes	770,984	910,225
Income taxes - current	298,916	355,907
Income taxes - deferred	(5,705)	(8,919)
Total income taxes	293,210	346,988
Profit	477,773	563,237