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October 14, 2025

## Consolidated Financial Results for the Six Months Ended August 31, 2025 (Under Japanese GAAP)

Company name: SFP Holdings Co., Ltd.  
 Listing: Tokyo Stock Exchange  
 Securities code: 3198  
 URL: <https://www.sfpdining.jp>  
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 Scheduled date to file semi-annual securities report: October 14, 2025  
 Scheduled date to commence dividend payments: November 10, 2025  
 Preparation of supplementary material on financial results: Yes  
 Holding of financial results briefing: Yes (for institutional investors and analysts)

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

### 1. Consolidated financial results for the six months ended August 31, 2025 (from March 1, 2025 to August 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	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
August 31, 2025	15,344	2.0	858	(5.3)	910	(11.1)	533	(24.5)
August 31, 2024	15,037	5.3	907	(10.1)	1,023	(7.7)	705	8.2

Note: Comprehensive income For the six months ended August 31, 2025: ¥518 million [(27.6)%]  
 For the six months ended August 31, 2024: ¥715 million [11.9%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
August 31, 2025	23.39	—
August 31, 2024	30.97	—

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	%
August 31, 2025	13,503	8,961	66.4
February 28, 2025	13,963	8,732	62.5

Reference: Equity  
 As of August 31, 2025: ¥8,961 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	—	14.00			
Fiscal year ending February 28, 2026 (Forecast)			—	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	74.55

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 semi-annual 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 August 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 August 31, 2025	10,085 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)

Six months ended August 31, 2025	22,801,830 shares
Six months ended August 31, 2024	22,793,170 shares

\* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit firm.

\* 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.