

July 14, 2026

**Notice Regarding Disclosure of Financial Results of SFP Holdings Co., Ltd.,
Which Was Delisted Due to Merger**

The Company hereby announces the financial results for the first quarter of the fiscal year ending February 2027 of SFP Holdings Co., Ltd., which was delisted on June 29, 2026 due to the merger effective July 1, 2026, as attached.

(Attachment)

- SFP Holdings Co., Ltd. Consolidated Financial Results for the First Quarter of the Fiscal Year Ending February 2027 [JGAAP]



Reference:	Equity	
	As of May 31, 2026:	¥9,189 million
	As of February 28, 2026:	¥9,181 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, 2026	—	14.00	—	14.00	28.00
Fiscal year ending February 28, 2027	—				
Fiscal year ending February 28, 2027 (Forecast)					

Note: The forecast of cash dividends for the fiscal year ending February 28, 2027 is not presented because the Company was delisted effective June 29, 2026.

3. Consolidated financial result forecasts for the fiscal year ending February 28, 2027 (from March 1, 2026 to February 28, 2027)

The consolidated financial result forecasts for the fiscal year ending February 28, 2027 are not presented because the Company was delisted effective June 29, 2026.

*** 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: None
 - (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, 2026	22,813,689 shares
As of February 28, 2026	22,813,689 shares

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

As of May 31, 2026	10,552 shares
As of February 28, 2026	10,552 shares

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

Three months ended May 31, 2026	22,803,137 shares
Three months ended May 31, 2025	22,800,404 shares

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