

January 13, 2026

Company name: SALA Corporation
 Name of representative: Goro Kamino, President and Representative Director, Group Representative and CEO (Securities code: 2734; Tokyo Stock Exchange Prime Market, Nagoya Stock Exchange Premier Market)
 Inquiries: Shinichi Ichikawa, Manager of General Affairs and IR Group, General Affairs Department (Telephone: +81-532-51-1182)

**Reference Materials for the Consolidated Financial Results
 for the Fiscal Year Ended November 30, 2025**

1. Financial results

(Millions of yen)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent
Fiscal year ended November 30, 2021	227,935	6,592	8,312	5,262
Fiscal year ended November 30, 2022	234,848	6,891	8,601	5,682
Fiscal year ended November 30, 2023	242,059	6,083	7,870	6,099
Fiscal year ended November 30, 2024	240,498	6,308	8,193	5,249
Fiscal year ended November 30, 2025	251,533	7,381	9,927	5,870

2. The plan for the next fiscal year (from December 1, 2025 to November 30, 2026)

(Millions of yen)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Amount	Changes (%)	Amount	Changes (%)	Amount	Changes (%)	Amount	Changes (%)
Six months ending May 31, 2026	132,000	0.6	6,000	1.9	6,100	6.4	4,100	1.2
Fiscal year ending November 30, 2026	260,000	3.4	7,500	1.6	8,400	(15.4)	5,200	(11.4)

Note: The effects of gain or loss on valuation of derivatives on forward exchange contracts are not included in the above plan

3. Net sales and operating profit by segment (results and next year's plan)

	Net sales				Operating profit			
	2025 results		2026 plan		2025 results		2026 plan	
	Amount (Millions of yen)	Changes (%)						
Energy & Solutions	120,870	1.1	122,000	0.9	4,287	44.6	3,500	(18.4)
Engineering & Maintenance	35,264	7.8	35,000	(0.8)	3,454	30.6	3,000	(13.1)
Housing	44,853	25.9	48,000	7.0	912	22.1	1,100	20.6
Car Life Support	17,955	4.9	21,000	17.0	(629)	—	50	—
Animal Health Care	23,416	(8.3)	25,000	6.8	(566)	—	50	—
Properties	7,347	(9.6)	7,400	0.7	405	(0.0)	300	(26.0)
Other	1,621	(3.5)	1,600	(1.3)	44	(54.4)	40	(9.4)
Adjustment	203	4.3			(526)	—	(540)	—
Total	251,533	4.6	260,000	3.4	7,381	17.0	7,500	1.6

4. Capital investment and depreciation

(Millions of yen)

	Capital investment	Depreciation
Fiscal year ended November 30, 2025 (Results)	12,196	6,542
Fiscal year ending November 30, 2026 (Plan)	14,658	7,509

(Caution concerning forward-looking statements)

The forward-looking statements, including earnings forecasts, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable by the Company. Actual business and other results may differ substantially due to various factors. Please refer to the section of “(4) Future outlook” of “1. Overview of operating results, etc.” on page 6 in the Consolidated Financial Results for the Fiscal Year Ended November 30, 2025 for the assumptions used in forecasting business results and cautions concerning the use thereof.