July 7, 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)
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Reference Materials for the Consolidated Financial Results for the Six Months Ended May 31, 2026

1. Financial results

(Millions of yen)

	Net sales	Operating profit	Ordinary profit	Profit attributable to owners of parent
Six months ended May 31, 2022	118,277	6,243	7,030	4,801
Six months ended May 31, 2023	125,976	5,022	5,680	4,748
Six months ended May 31, 2024	118,897	4,889	6,127	4,304
Six months ended May 31, 2025	131,253	5,886	5,732	4,051
Six months ended May 31, 2026	129,672	7,455	8,522	5,593

2. Full-Year Earnings Forecasts for the fiscal year ending November 30, 2026
(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 (%)
Revised Forecast	260,000	3.4	7,800	5.7	9,400	(5.3)	5,900	0.5
Previous Forecast	260,000	3.4	7,500	1.6	8,400	(15.4)	5,200	(11.4)

3. Net sales and operating profit by segment (FY2026 Q2 actuals and Full-year forecasts)

	Net sales				Operating profit			
	FY2026 Q2 actuals		Full-year forecasts		FY2026 Q2 actuals		Full-year forecasts	
	Amount (Millions of yen)	Changes (%)	Amount (Millions of yen)	Changes (%)	Amount (Millions of yen)	Changes (%)	Amount (Millions of yen)	Changes (%)
Energy & Solutions	64,960	(4.5)	122,000	0.9	5,442	7.1	3,600	(16.0)
Engineering & Maintenance	19,526	13.5	35,000	(0.8)	2,189	11.1	3,200	(7.4)
Housing	20,654	1.2	48,000	7.0	123	—	1,100	20.6
Car Life Support	8,263	(8.3)	21,000	17.0	(316)	—	50	—
Animal Health Care	12,512	1.1	25,000	6.8	(190)	—	50	—
Properties	3,247	(1.0)	7,400	0.7	285	—	300	(26.0)
Other	413	(52.2)	1,600	(1.3)	62	44.5	40	(9.4)
Adjustment	94	—			(141)	—	(540)	—
Total	129,672	(1.2)	260,000	3.4	7,455	26.7	7,800	5.7

* The Company has revised the forecast for operating profit for the fiscal year ending November 30, 2026 in conjunction with the announcement "Notice Concerning Differences Between the Consolidated Earnings Forecasts for the Six Months Ended May 31, 2026 and Actual Results and Revisions to the Consolidated Earnings Forecasts for the Fiscal Year Ending November 30, 2026 and Dividend Forecasts (Increase)" released today (July 7, 2026).
Energy & Solutions ¥3,500 million→ ¥3,600 million, Engineering & Maintenance ¥3,000 million→ ¥3,200 million

4. Capital investment and depreciation

(Millions of yen)

	Capital investment	Depreciation
Six months ended May 31, 2026 (actual)	8,227	3,265
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.