

July 8, 2025

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, 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	113,816	6,307	6,941	4,765
Fiscal year ended November 30, 2022	118,277	6,243	7,030	4,801
Fiscal year ended November 30, 2023	125,976	5,022	5,680	4,748
Fiscal year ended November 30, 2024	118,897	4,889	6,127	4,304
Fiscal year ended November 30, 2025	131,253	5,886	5,732	4,051

#### 2. Full-Year Earnings Forecasts for the fiscal year ending November 30, 2025 (from December 1, 2024 to November 30, 2025)

(Millions of yen)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Amount	Changes (%)	Amount	Changes (%)	Amount	Changes (%)	Amount	Changes (%)
Fiscal year ending November 30, 2025	263,000	9.4	7,200	14.1	7,700	(6.0)	5,100	(2.8)

### 3. Net sales and operating profit by segment (FY2025 Q2 actuals and Full-year forecasts)

	Net sales				Operating profit			
	FY2025 Q2 actuals		Full-year forecasts		FY2025 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	68,010	5.7	124,000	3.8	5,080	27.0	3,500	18.0
Engineering & Maintenance	17,210	16.6	34,000	3.9	1,971	49.8	2,350	(11.1)
Housing	20,417	31.6	46,000	3.9	(56)	—	1,050	40.5
Car Life Support	9,006	12.2	21,000	22.7	(693)	—	50	(22.0)
Animal Health Care	12,376	(5.3)	28,000	9.7	(83)	—	300	116.7
Properties	3,279	44.9	8,200	0.8	(3)	—	450	11.0
Other	863	(0.1)	1,800	7.1	43	(11.6)	100	3.3
Adjustment	89				(371)	—	(600)	—
Total	131,253	10.4	263,000	9.4	5,886	20.4	7,200	14.1

### 4. Capital investment and depreciation

(Millions of yen)

	Capital investment	Depreciation
Six months ended May 31, 2025 (actual)	6,033	3,199
Fiscal year ending November 30, 2025 (plan)	13,070	6,740

(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.