Note: This document has been translated from a part of the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

July 14, 2026

Consolidated Financial Results for the Three Months Ended May 31, 2026 (Under Japanese GAAP)

Company name: S Foods Inc.
Listing: Tokyo Stock Exchange
Securities code: 2292
URL: https://www.sfoods.co.jp
Representative: Shinnosuke Murakami — President and Representative Director
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Telephone: +81-798(43)1065
Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: None
Holding of financial results briefing: None

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

1. Consolidated financial results for the three months ended May 31, 2026 (from March 1, 2026 to May 31, 2026)

(1) Consolidated operating results (cumulative) (Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Three months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
May 31, 2026	123,602	8.6	2,827	55.1	3,191	66.5	2,059	(0.9)
May 31, 2025	113,841	3.9	1,822	43.3	1,917	14.0	2,077	209.4

Note: Comprehensive income For the three months ended May 31, 2026: ¥ 484 million [(76.1) %]
For the three months ended May 31, 2025: ¥ 2,028 million [(50.0) %]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
May 31, 2026	65.03	-
May 31, 2025	65.64	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
May 31, 2026	255,995	139,408	51.1
February 28, 2026	251,439	140,672	52.5

Reference: Equity
As of May 31, 2026: ¥ 130,805 million
As of February 28, 2026: ¥ 132,091 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	-	52.00	-	52.00	104.00
Fiscal year ending February 28, 2027	-				
Fiscal year ending February 28, 2027 (Forecast)		55.00	-	55.00	110.00

Note: Revisions to the forecast of cash dividends most recently announced: None

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

(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	500,000	5.9	10,000	(4.5)	11,000	(6.2)	6,500	(29.6)	205.22

Note: Revisions to the financial result forecast most recently announced: None

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

Newly included: - companies( )

Excluded: - companies( )

(2) Adoption of accounting treatment specific to the preparation of quarterly consolidated financial statements: Yes

(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	32,267,721 shares
As of February 28, 2026	32,267,721 shares

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

As of May 31, 2026	594,438 shares
As of February 28, 2026	594,349 shares

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

Three months ended May 31, 2026	31,673,332 shares
Three months ended May 31, 2025	31,649,976 shares

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

* Proper use of earnings forecasts, and other special matters

The forward-looking statements in this document are based on information currently available to the Company and certain assumptions that the Company deems reasonable, and are not intended to be a promise by the Company that they will be achieved.The Company does not promise that it will achieve these forecasts, Actual results may differ significantly due to various factors