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 31, 2026

Consolidated Financial Results for the Three Months Ended June 30, 2026 (Under Japanese GAAP)

Company name: Sanoyas Holdings Corporation
Listing: Tokyo Stock Exchange
Securities code: 7022
URL: https://www.sanoyas.co.jp/
Representative: Kenji Hirao, President
Inquiries: Naoya Fukui, General Manager, Accounting Department
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Scheduled date to commence dividend payments: -
Preparation of supplementary material on financial results: Yes
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 June 30, 2026 (from April 1, 2026 to June 30, 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	%
June 30, 2026	5,551	16.3	(242)	-	(191)	-	(114)	-
June 30, 2025	4,775	1.2	(399)	-	(301)	-	(315)	-

Note: Comprehensive income For the three months ended June 30, 2026: ¥ 109 million [-%]
For the three months ended June 30, 2025: ¥ (378) million [-%]

	Basic earnings per share	Diluted earnings per share
Three months ended	Yen	Yen
June 30, 2026	(3.43)	-
June 30, 2025	(9.48)	-

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
June 30, 2026	32,961	12,309	37.2
March 31, 2026	34,064	12,479	36.5

Reference: Equity
As of June 30, 2026: ¥ 12,276 million
As of March 31, 2026: ¥ 12,446 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 March 31, 2026	-	0.00	-	7.50	7.50
Fiscal year ending March 31, 2027	-				
Fiscal year ending March 31, 2027 (Forecast)		0.00	-	7.50	7.50

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

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 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	30,000	11.8	1,000	(40.3)	1,000	(39.4)	800	(44.0)	23.95

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: 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 June 30, 2026	33,977,282 shares
As of March 31, 2026	33,977,282 shares

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

As of June 30, 2026	552,119 shares
As of March 31, 2026	440,820 shares

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

Three months ended June 30, 2026	33,497,099 shares
Three months ended June 30, 2025	33,225,134 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

Quarterly Consolidated Financial Statements and Primary Notes

Quarterly Consolidated Balance Sheet

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Assets		
Current assets		
Cash and deposits	2,346	2,387
Notes receivable - trade	58	29
Accounts receivable - trade	4,177	2,226
Contract assets	1,479	1,317
Electronically recorded monetary claims - operating	1,207	770
Merchandise and finished goods	527	451
Work in process	1,918	2,749
Raw materials and supplies	1,438	1,492
Advance payments to suppliers	651	878
Other	1,032	1,137
Allowance for doubtful accounts	(16)	(12)
Total current assets	14,821	13,429
Non-current assets		
Property, plant and equipment		
Buildings and structures	7,306	7,287
Accumulated depreciation	(4,298)	(4,318)
Buildings and structures, net	3,007	2,968
Machinery, vehicles, tools, furniture and fixtures	16,001	15,832
Accumulated depreciation	(13,497)	(13,540)
Machinery, vehicles, tools, furniture and fixtures, net	2,504	2,291
Land	3,062	3,062
Construction in progress	523	825
Total property, plant and equipment	9,097	9,147
Intangible assets		
Software	511	491
Software in progress	49	72
Goodwill	2,278	2,204
Other	8	8
Total intangible assets	2,847	2,776
Investments and other assets		
Investment securities	6,265	6,604
Deferred tax assets	448	428
Retirement benefit asset	292	290
Other	329	321
Allowance for doubtful accounts	(38)	(38)
Total investments and other assets	7,298	7,607
Total non-current assets	19,242	19,531
Total assets	34,064	32,961

(Millions of yen)

	As of March 31, 2026	As of June 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	1,623	1,715
Electronically recorded obligations - operating	1,396	1,538
Short-term borrowings	2,850	2,850
Current portion of long-term borrowings	2,045	1,945
Income taxes payable	301	28
Contract liabilities	2,277	2,280
Provision for bonuses	547	213
Provision for construction warranties	91	93
Provision for loss on construction contracts	9	1
Provision for decommissioning and removal	-	0
Lease liabilities	153	125
Other	1,125	1,178
Total current liabilities	12,423	11,970
Non-current liabilities		
Long-term borrowings	5,442	5,013
Lease liabilities	59	46
Deferred tax liabilities	1,479	1,470
Retirement benefit liability	1,774	1,801
Asset retirement obligations	312	309
Other	93	39
Total non-current liabilities	9,162	8,680
Total liabilities	21,585	20,651
Net assets		
Shareholders' equity		
Share capital	73	73
Capital surplus	2,660	2,660
Retained earnings	6,170	5,804
Treasury shares	(100)	(127)
Total shareholders' equity	8,804	8,410
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	3,171	3,393
Deferred gains or losses on hedges	100	102
Foreign currency translation adjustment	141	161
Remeasurements of defined benefit plans	228	209
Total accumulated other comprehensive income	3,642	3,866
Share acquisition rights	32	32
Total net assets	12,479	12,309
Total liabilities and net assets	34,064	32,961

Quarterly Consolidated Statements of Income and Comprehensive Income

Quarterly Consolidated Statement of Income

For the Three-Month Period

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Net sales	4,775	5,551
Cost of sales	3,671	4,156
Gross profit	1,103	1,395
Selling, general and administrative expenses	1,503	1,638
Operating loss	(399)	(242)
Non-operating income		
Interest income	3	1
Dividend income	100	90
Other	37	17
Total non-operating income	140	110
Non-operating expenses		
Interest expenses	41	42
Foreign exchange losses	-	8
Other	1	8
Total non-operating expenses	42	59
Ordinary loss	(301)	(191)
Extraordinary losses		
Loss on removal of non-current assets	-	13
Total extraordinary losses	-	13
Loss before income taxes	(301)	(205)
Income taxes - current	14	11
Income taxes - deferred	(0)	(102)
Total income taxes	13	(90)
Loss	(315)	(114)
Loss attributable to owners of parent	(315)	(114)

Quarterly Consolidated Statement of Comprehensive Income

For the Three-Month Period

(Millions of yen)

	For the three months ended June 30, 2025	For the three months ended June 30, 2026
Loss	(315)	(114)
Other comprehensive income		
Valuation difference on available-for-sale securities	(23)	222
Deferred gains or losses on hedges	3	2
Foreign currency translation adjustment	(26)	19
Remeasurements of defined benefit plans, net of tax	(16)	(19)
Total other comprehensive income	(63)	224
Comprehensive income	(378)	109
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(378)	109
Comprehensive income attributable to non-controlling interests	-	-

(Segment Information)

Information concerning net sales and operating profit by reportable segment

Three months ended June 30, 2025 (from April 1, 2025 to June 30, 2025)

(Millions of yen)

	Reportable segment			Total	Adjustments (Note 1)	Amount recorded in quarterly consolidated statements of income (Note 2)
	Machinery/ Equipment & Services for Manufacturing Industry	Machinery/ Equipment & Services for Construction Industry	Leisure Business			
Net sales						
Goods transferred at a point in time	1,673	987	580	3,240	―	3,240
Goods transferred over time	61	1,398	75	1,534	―	1,534
Revenue from contracts with customers	1,734	2,385	655	4,775	―	4,775
Net sales to external customers	1,734	2,385	655	4,775	―	4,775
Inter-segment net sales or transfers	―	―	―	―	―	―
Total	1,734	2,385	655	4,775	―	4,775
Segment profit (loss)	(55)	16	87	48	(448)	(399)

(Note 1) Details of "Adjustments" are as follows:

Adjustments for the segment profit (loss) of ¥(448) million include corporate cost of ¥(453) million not allocated to each reportable segment, allowance for elimination of inter-segment transaction of ¥5 million.

Corporate cost consists of general and administrative expenses which do not belong to the reporting segment.

(Note 2) Segment profit (loss) is adjusted with operating profit recorded in the quarterly consolidated statements of income.

Three months ended June 30, 2026 (from April 1, 2026 to June 30, 2026)

(Millions of yen)

	Reportable segment			Total	Adjustments (Note 1)	Amount recorded in quarterly consolidated statements of income (Note 2)
	Machinery/ Equipment & Services for Manufacturing Industry	Machinery/ Equipment & Services for Construction Industry	Leisure Business			
Net sales						
Goods transferred at a point in time	1,953	942	641	3,537	―	3,537
Goods transferred over time	13	1,848	152	2,013	―	2,013
Revenue from contracts with customers	1,967	2,790	793	5,551	―	5,551
Net sales to external customers	1,967	2,790	793	5,551	―	5,551
Inter-segment net sales or transfers	―	―	―	―	―	―
Total	1,967	2,790	793	5,551	―	5,551
Segment profit	26	84	115	226	(469)	(242)

(Note 1) Details of "Adjustments" are as follows:

Adjustments for the segment profit of ¥(469) million include corporate cost of ¥(487) million not allocated to each reportable segment, allowance for doubtful accounts of ¥0 million and elimination of inter-segment transaction of ¥17 million.

Corporate cost consists of general and administrative expenses which do not belong to the reporting segment.

(Note 2) Segment profit is adjusted with operating profit recorded in the quarterly consolidated statements of income.